Municipalities in the Hyderabad Assigned Districts, report.

1888-89 and 1891-92 to 1901-02

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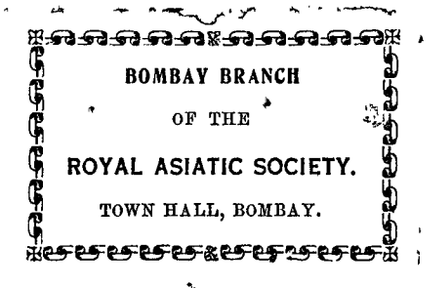

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REPORT

OF THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR

THE YEAR 1888-89.

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Report of the Municipalities in the Hyderabad Assigned Districts for the year 1888-89.

There are seven municipalities in Berar, and they have been administered hitherto under Act IV of 1873, which has now been superseded by the Berar Municipal Law of 1886. Since the close of the year new committees elected under this law have come into existence, and the report to be submitted next year will therefore deal with an altered condition of affairs. Although these elections were held on 1st April 1889, *i.e.*, after the close of the official year, the arrangements for them were made during the year under report, and were carried into effect by the existing committees. Therefore the short account prescribed in the orders of the Home Department, dated 26th July 1887, has been included in an appendix (No. III) to the present report.

2. The following statement exhibits in the gross the general financial results of the year under report compared with the previous year:—

Municipalities.	Opening balance.		Income during the year.		Total funds for disposal.		Total expenditure.		Closing balance.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti	16,724	17,002	46,246	45,699	62,970	62,701	45,968	47,671	17,002	15,030
Akola	11,692	15,300	37,525	31,515	49,217	46,815	33,917	32,977	15,300	13,838
Khamgaon ...	22,150	29,801	35,105	35,644	57,255	65,445	27,454	38,708	29,801	26,737
Shegaon	4,280	2,103	5,169	9,563	9,449	11,666	7,346	8,027	2,103	3,639
Akot	6,268	8,462	10,516	7,129	16,784	15,591	8,322	10,256	8,462	5,335
Ellichpur ...	3,552	4,749	15,112	19,945	18,664	24,694	13,915	16,275	4,749	8,419
Basim	1,965	1,873	5,252	6,410	7,217	8,283	5,344	6,077	1,873	2,206
Total ...	66,631	79,290	1,54,925	1,55,905	2,21,556	2,35,195	1,42,266	1,59,991	79,290	75,204

The figures here recorded show a total income of Rs. 1,55,905, compared with Rs. 1,54,925; a total expenditure including, of course, drawings from unexpended balance of Rs. 1,59,991, compared with Rs. 1,42,266; and a closing balance of Rs. 75,204, against Rs. 79,290. The details of these figures will be noticed further on in dealing with each municipality. The chief feature is the large unexpended balance, equivalent in the aggregate to nearly one half the total yearly income.

3. The revenue derived by each municipality from the different sources of income available to it during the year under report and in the previous year is shown in the appended tabular statement:—

	Amraoti.		Akola.		Khamgaon.		Shegaon.		Akot.		Ellichpur.		Basim.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Town fund ...	14,454	12,713	9,470	4,472	8,255	6,510	46	3,457	3,759	2,247	5,440	4,338	2,116	2,413	43,540	36,150
Sinking fund and local cess ...	...	...	...	...	...	...	941	919	...	...	...	...	...	...	941	919
Market dues ...	11,392	7,062	7,241	10,590	19,065	20,967	2,347	3,531	2,952	3,589	2,216	2,300	762	810	45,975	48,879
Slaughter-house fees..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-tax ...	756	517	619	635	...	...	...	...	542	...	473	372	...	...	1,848	1,524
Cart-tax	8,259	8,334	...	...	575	950	...	...	...	...	...	...	...	...	8,834	9,234
Pound receipts ...	550	3,570	...	...	...	...	...	...	...	...	2,950	3,150	...	...	3,500	6,720
Rent of land ...	788	696	447	417	532	629	362	227	...	104	658	602	174	231	2,961	2,986
Municipal fines ...	3,029	3,407	860	611	1,137	1,131	209	226	...	29	2,205	2,147	419	1,139	7,850	8,681
Payment of Municipal service ...	225	764	48	55	50	114	8	24	123	57	102	82	399	298	955	1,394
Grant-in-aid for Civil Station	4,946	6,179	4,957	4264	1,275	1,696	...	...	600	538	...	5,927	1,308	1,411	13,086	20,015
Miscellaneous ...	...	...	8,000	6000	...	...	...	...	...	...	...	...	...	...	8,000	6,000
	1,847	2,457	5,883	4471	4,216	3,647	1,265	1,179	3,082	574	1,068	1,027	71	78	17,435	13,433
Total ...	46,246	45,699	37,525	31,515	35,105	35,644	5,169	9,563	10,516	7,129	15,112	19,945	5,252	6,410	1,54,925	1,55,905

The chief items are (1) Town fund, (2) Market dues, (3) Water-tax, (4) Rent of land, (5) Payments for municipal services, and (6) Miscellaneous. In all the municipalities the two principal sources of income are town fund assessment and market dues. The largest revenue from town fund is in Amraoti, Rs. 12,713, and the largest from market dues in Khamgaon, Rs. 20,967. The total revenue of all seven municipalities is Rs. 1,55,905, a gross increase of Rs. 980 compared with 1887-88. Adding to this sum the outstanding balance of previous years, the total amount for realization was Rs. 1,94,654, the collections were Rs. 1,55,905, and the remissions Rs. 234, leaving an arrear balance of Rs. 38,515 distributed as follows:—

	Rs.		Rs.
Amraoti ...	17,594	Akot	2,916
Akola ...	8,380	Ellichpur	5,602
Khamgaon ...	2,499	Basim	1,264
Shegaon ...	260		38,515

The arrears are heavy, particularly in Amraoti, Akola, and Ellichpur. In all municipalities a large proportion of the uncollected balances is under town fund, and is due to delay in fixing the assessment. This is a preventible cause, and the attention of the new committees will be drawn to it. The arrear in Amraoti is made up of town fund and water-tax, but the largeness of the amount has not been explained. In Ellichpur the arrear is chiefly under latrine-tax, and is accounted for by the tax being a new one.

4. Taking the gross income of the year at Rs. 1,55,905, the general incidence of taxation per head of the total municipal population is Rs. 1-5-0. The incidence for each municipality separately is shown below; Akot is the lowest, Khamgaon is still the highest:—

	Rs. a. p.		Rs. a. p.
Amraoti	1 15 1	Akot	0 7 1
Akola	1 14 4	Ellichpur	0 11 11
Khamgaon ...	2 12 7	Basim	0 8 10
Shegaon	0 13 10		

5. The following table shows for each municipality the expenditure under each main head of account in the year under report and in 1887-88:—

	Amraoti.		Akola.		Khamgaon.		Shegaon.		Akot.		Ellichpur.		Basim.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
GENERAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office establishment ...	2,034	2,071	1,065	1,408	1,345	1,496	506	346	906	915	622	568	520	562	6,998	7,366
Collection of Municipal tax	898	927	1,083	935	201	210	...	47	150	75	673	1,011	98	98	3,103	3,303
PUBLIC SAFETY.																
Fire and lighting ...	2,302	2,711	977	921	825	827	472	544	62	90	72	77	...	9	4,710	5,182
PUBLIC HEALTH.																
Registration of births and deaths	24	24	24	24	24	24	24	24	24	24	...	...	24	24	144	144
Buildings and repairs ...	1,966	843	2,709	3,371	1,197	3,618	790	1,349	283	198	354	...	457	23	11,356	8,802
Dispensaries and vaccination	842	1,035	899	908	2,299	1,915	282	243	235	2,171	1,222	919	16	11	5,795	7,202
Water-supply ...	10,117	9,318	467	571	3,520	7,346	...	...	253	327	172	158	115	125	14,644	18,845
Road watering and cleaning	3,679	3,976	1,602	2,128	1,094	1,007	1,011	1,046	1,818	1,721	5,688	5,519	1,267	1,496	16,159	16,893
CONSERVANCY.																
Conservancy establishment	8,921	9,110	6,457	7,976	5,143	6,361	440	435	1,708	1,732	555	3,333	1,252	1,280	24,476	30,232
Drainage works ...	1,239	2,118	1,450	2,429	2,232	4,957	880	2,000	443	282	432	440	133	470	6,809	13,696
Markets and slaughter-houses ...	5,225	4,620	...	...	929	1,152	139	162	120	120	...	...	...	...	6,483	[illegible]
Public gardens ...	360	424	447	375	791	537	...	...	887	957	174	158	...	...	2,80[illegible]	2,451
PUBLIC INSTRUCTION.																
Contributions to schools and libraries ...	3,514	3,337	3,227	3,284	2,549	2,452	270	340	350	541	2,211	3,072	216	222	12,337	13,248
PUBLIC CONVENIENCE.																
Establishment ...	997	996	477	502	684	684	210	238	...	...	...	...	...	...	2,368	2,420
Construction and maintenance of roads ...	2,624	1,101	3,503	4,036	1,821	4,788	391	499	511	420	...	715	1,073	757	10,013	12,316
Works and repairs ...	301	492	1,925	2,161	1,185	92	1,500	249	372	377	1,348	292	131	1,000	6,762	4,663
Miscellaneous ...	1,615	4,557	3,013	1,948	1,615	1,842	431	505	200	306	392	8	42	...	7,308	9,166
Total ...	45,968	47,671	33,917	32,977	27,454	38,708	7,346	8,027	8,322	10,256	13,915	16,275	5,344	6,077	1,42,266	1,59,991

The total expenditure was Rs. 1,59,991, against Rs. 1,42,266 in the previous year, showing an increase of Rs. 17,725. The increase and decrease in the several municipalities is also shown below:—

—	1887-88.	1888-89.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amraoti	45,968	47,671	1,703	...
Akola	33,917	32,977	...	940
Khamgaon	27,454	38,708	11,254	...
Shegaon	7,346	8,027	681	...
Akot	8,322	10,256	1,934	...
Ellichpur	13,915	16,275	2,360	...
Basim	5,344	6,077	733	...
Total ...	1,42,266	1,59,991	18,665	940

The chief items of expenditure are (1) Establishments including collection of municipal tax, Rs. 10,669; (2) Water-supply and road watering and cleaning, Rs. 10,845 and Rs. 16,893 respectively; (3) Conservancy establishment, Rs. 30,232; (4) drainage works, Rs. 12,696; (5) Public instruction, Rs. 13,248; (6) Construction and maintenance of roads, Rs. 12,316. The largest sums spent on original works in any one municipality are Rs. 7,346 for water-supply, Rs. 4,957 for drainage, and Rs. 4,788 for construction and maintenance of roads—all three being in Khamgaon.

6. The number and results of prosecution for the year under report and the previous year are recorded in the subjoined table :—

Municipalities.	Number of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.			1888-89.		
					Rs.	a.	p.	Rs.	a.	p.
Amraoti	205	963	201	668	225	4	0	764	0	0
Akola	44	51	39	36	48	0	0	55	2	0
Khamgaon ...	25	38	24	36	50	0	0	114	0	0
Shegaon	15	39	15	39	8	4	0	24	3	0
Akot	117	53	116	52	123	0	0	56	8	0
Ellichpur	192	115	189	115	102	7	0	81	14	0
Basim	314	277	294	262	399	2	0	297	12	0
Total ...	912	1,536	878	1,208	956	1	0	1,393	7	0

Prosecutions for public nuisances and breach of municipal bye-laws increased from 912 to 1,536 cases, the number of convictions from 878 to 1,208, and the amount of fines inflicted from Rs. 956-1-0 to Rs. 1,393-7-0. Amraoti shows a remarkable increase under all three heads. Mr. Elliott, the Officiating Deputy Commissioner, writes thus about this increase: "The most unsatisfactory part of the report is the number of prosecutions for municipal offences, which has risen from 205 prosecutions with 201 convictions in 1887-88 to 963 prosecutions with 608 convictions in 1888-89. I have on two occasions written very strongly to the committee on the subject, and a special committee was appointed to consider the question. I hope the next year's report will show a great improvement."

Out of a total of 1,536 persons prosecuted, 1,208, or 78·6 per cent., compared with 96·2 last year, were convicted.

7. The number of meetings of each municipal committee and the average attendance at each meeting are shown below. At Amraoti the 57 meetings comprised 20 meetings of the general committee and 37 of the managing committee:—

Name of Municipality.	No. of meetings held during the year.	Average attendance of members at each meeting.
Amraoti	57	5·5
Akola	42	6·5
Khamgaon	26	6·3
Shegaon	19	6·3
Akot	15	7·2
Ellichpur	25	Not furnished.
Basim	16	Do.

8. The defects in the registration of births and deaths in municipalities have been noticed in connection with the Sanitary Report for 1888-89; each municipality will be called upon to arrange an efficient system in exercise of the powers conferred for this purpose by the Berar Municipal Law. The relations of the municipalities towards schools within municipal limits will be dealt with in the report on public instruction.

9. The foregoing paragraphs summarize the results of the year for the seven municipalities in the aggregate. It remains to notice the main features calling for particular remark in each municipality separately.

10. *Amraoti.*—The total income for the year was Rs. 45,699, and the total expenditure Rs. 47,671, an excess of Rs. 1,972. The explanation is a special payment of Rs. 4,000, being a contribution promised some years ago towards construction of a building for a middle class school. The closing balance of Rs. 15,930 includes a sum of Rs. 10,000 deposited at 4 per cent. interest in the Bank of Bombay. The utilization of this sum will be considered by the new committee during the current year. Even allowing for the special payment of Rs. 4,000, for which however provision should have been previously made, the need for the expenditure having been well known beforehand, the ordinary expenditure of the Amraoti Municipality presses very close upon income. There is little or no margin for unforeseen charges; and I think an examination of the sources of income available under the new law, with possibly an alteration of present methods of taxation, is a question which the new committee will find itself obliged to face. A drainage scheme is the most important work now under consideration by the Amraoti Municipality. The rough cost of the entire scheme has been estimated at Rs. 2,75,000, and the Deputy Commissioner takes a very despondent view of the possibility of the municipality being able to provide any funds at all for the purpose. Certain suggestions made by the Resident subsequent to the close of the year under report have, however, been referred for consideration by the new committee, and I trust that a definite conclusion as to what can be done will before long be arrived at. The Deputy Commissioner has noticed the extraodinary increase in municipal prosecutions, but no explanation has been given of the causes which have led to such remarkable activity. In other matters the administration of the municipality has been generally satisfactory. The meetings both of the general and of the managing committees have been frequent; another instalment of Rs. 7,000 towards liquidation of the water-supply loan—leaving a balance of Rs. 54,000—has been paid; the accounts have been carefully audited by three members of the committee, and the Deputy Commissioner draws special attention to the good services rendered by the present committee, as a whole during its four years' tenure of office, and particularly by certain gentlemen whose names are mentioned in a subsequent paragraph of this report.

11. *Akola.*—The income for the year, excluding previous balances, was Rs. 31,515, against Rs. 37,525, a falling-off of Rs. 6,010. This occurred chiefly in town fund, Rs. 4,472, as compared with Rs. 9,470 in 1887-88; and of the sums realized under this head, only Rs. 1,610-8-0 were on account of assessment due for the year under report. The bulk of the year's assessment (Rs. 6,279 — 1,610-8-0 = 4,668-8-0) was in arrear. The explanation given is that the assess-

ment could not be completed before February owing to the number of appeals and objections which had to be heard and decided; consequently collections began late. The explanation is not satisfactory, and it implies that the administration of the tax is not working smoothly.

The principal works carried out during the year were—

(1) Drains and gutters costing Rs. 2,391.
(2) Chabutras in weekly markets.
(3) Construction of a room for keeping the water-pumping machine.
(4) Iron gates to the cotton market compound costing Rs. 1,020.
(5) Construction of ten new dust-bins.

The closing balance for Akola is Rs. 13,838, and will all be required for the water-supply and drainage scheme now under the Resident's consideration.

12. *Khamgaon.*—The income during the year was Rs. 35,644, against Rs. 35,105; and of this amount no less than Rs. 20,967 came from market dues, which include the sutta tax. The satisfactory features of this municipality are that it already possesses a plentiful and pure water-supply, a better system of drainage than exists in any other municipal town in the province, and that its financial condition is healthy. The expenditure during the year of report was Rs. 38,708, against Rs. 27,454; but, notwithstanding this increase, the closing balance stands at the large sum of Rs. 26,737. The principal expenditure, Rs. 26,317 out of the whole, was on public health, and included further extensions of the drainage system and water-supply and additional conservancy. The latrine arrangements however, notwithstanding last year's increase, are still inadequate. The remaining principal works carried out during the year were—

(1) Construction of a new road in the garden below the bund of the tank.
(2) Construction of a rest-house on the west end of the tank bund.
(3) Completion of the causeway across the nulla on the road to the Januna tank.
(4) Construction of a new road leading directly from the town to the west end of the tank bund.

13. *Shegaon.*—The income of the year, excluding previous balances, was Rs. 9,563, against Rs. 5,169, an increase of Rs. 4,394, arising chiefly from enhanced collections under cotton and grain market cesses and town fund, and due to improved trade and a more accurate assessment. A sum of Rs. 3,000 was spent on drains and public latrines. The drainage system of this little town is well spoken of, and is being improved year by year. Conservancy arrangements still require further attention, and the water-supply is also defective. A scheme has been under contemplation for a long time past, but money is wanting.

14. *Akot.*—The year's income shows an apparent diminution of Rs. 3,387, *viz.*, Rs. 7,129, compared with Rs. 10,516 in 1887-88, due mainly to the circumstance that the income for 1887-88 included a special item of Rs. 2,030, the proceeds of sale of the old dispensary. There is still, however, a net decrease of Rs. 1,357, for which town fund is responsible. During the year the town was surveyed and plans prepared for a drainage scheme, the cost of which is estimated at Rs. 28,000. Ways and means for giving effect to the scheme are being considered, but the Deputy Commissioner reports that only about one-sixth of the sum required is available from municipal funds. It is said that no arrangements for water are required, as there is a plentiful supply from wells; but the importance of appropriating some of these wells for drinking purposes only and of protecting them from contamination will be brought to the notice of the new committee.

15. *Ellichpur.*—The income during the year was Rs. 19,945, against Rs. 15,112 in 1887-88, a net increase of Rs. 4,833, due to the new latrine tax which brought in Rs. 5,927. On the other hand, town fund fell off by upwards of

No. I.—*Statement showing the Income of the Municipalities in the Hyderabad Assigned Districts during the year* 1888-89.

1	2	3	4	5	6						7			8	9			10	11	12	13	14		15	16														17			18	19	20	21
Name of District.	Serial number of municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	No. of members of committee.						By balance in hand at the close of last year.			Octroi.	Assessed taxes.			Surplus jagir and local cess.	Tax on vehicles (cart tax).	Tax on animals.	Tolls, &c.	Other taxes.		Total income from taxation.	Miscellaneous receipts.														Debt.			Total income of year excluding balance.	Total including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 18 per head of population.
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Native.	Deposits.	Actual municipal balance.	Total.		Conservancy.	Licenses on trade.	Town fund.					Slaughter house fees.	Water tax.		Realization under special Acts.	Proceeds of land, &c.	Income from markets, rents, fees, sale of rubbish, &c.	Conservancy and road-cleansing (fees, sale proceeds of nightsoil), street refuse, &c.	Municipal fines.	Payments for municipal service rendered to individuals.	Grant-in-aid from provincial or local funds.	Sundries, rent of municipal lands, receipts from public gardens.	Total.	Loans.	Deposits (contractors' salaries unpaid).	Advances.					
											Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
Amraoti	1	Amraoti ...	Act IV of 1873.	23,550	5	16	...	21	9	12	6	15	...	17,002	17,002	...	...	...	12,713	...	...	...	3,570	517	8,334	25,134	606	3,407	7,062	...	764	6,179	..	2,457	20,565	...	.	...	45,699	62,701	1 1 2	1 15 1
Akola ...	2	Akola ...		16,614	4	13	...	17	7	10	4	13	...	15,300	15,300	...	...	...	4,472	...	...	...	...	635	...	5,107	417	611	10,590	435	55	3,829	6,000	4,471	26,408	...	...	..	31,515	56,815	0 4 10	1 14 4
Do. ...	3	Khamgaon ...		12,390	3	2	8	13	4	9	5	8	...	29,801	29,801	...	...	...	6,510	...	...	...	...	...	950	7,460	629	1,131	20,967	667	114	1,029	..	3,647	28,184	...	...	...	35,644	65,445	0 9 6	2 12 7
Do. ...	4	Sheguon ...		11,079	3	7	...	10	3	7	2	8	...	2,103	2,103	...	...	...	3,457	919	...	...	...	...	...	4,376	227	226	3,531	...	24	...	...	1,179	5,187	...	.	.	9,563	11,666	0 6 4	0 13 10
Do. ...	5	Akot ...		16,137	3	11	...	14	5	9	4	10	...	8,462	8,462	...	...	...	2,247	...	...	...	...	..	...	2,247	104	20	3,589	7	57	531	..	571	4,882	...	..	...	7,129	15,591	0 2 8	0 7 1
Ellichpur	6	Ellichpur ...		26,728	3	14	...	17	10	7	6	11	338	4,411	4,749	...	...	...	1,338	...	...	...	3,150	372	...	7,860	602	2,147	2,300	295	82	3,632	...	1,027	12,085	...	...	...	19,945	24,694	0 4 9	0 11 11
Basim ...	7	Basim ...		11,576	3			11	5	6	3	8	...	1,873	1,873	...	...	...	2,413	...	...	...	...	...	...	2,413	231	1,139	840	129	298	1,282	...	78	3,997	...	...	...	6,410	8,283	0 3 4	0 5 10
		Total ...		118,074	24	71	8	103	43	60	30	73	338	78,952	79,290	...	...	...	36,150	919	...	...	6,720	1,524	9,284	54,597	2,906	8,681	48,879	1,533	1,394	18,482	6,000	13,433	1,01,308	..	...	...	1,55,905	2,35,105	0 7 4	1 2 2

No. II.—*Statement showing the Expenditure of the Municipalities in the Hyderabad Assigned Districts during the year* 1888-89.

1	2	3	4	5	6	7	8											9	10					11	12				13	14	15		
					General Establishment.	Public safety.	Public health.											Public instruction.	Public convenience.						Debt.							Balance at close of year.		
							a.	b.	c.	d.	e.	f.	g.	h.	i.	j.	k.		Public works.						Interest.									
Name of District.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Office establishment, inspection, Magistrate's establishment, &c. Honorary.	Collection of municipal taxes including octroi establishment, purchase of account-books, paper, money-boxes, repairs to out-posts, &c.	Registration of births and deaths.	Buildings and other works connected with slaughter-houses, latrines, &c.	Repairs to markets, dispensaries, &c.	Maintenance of medical institutions—dispensaries, &c., purchase of medicines, &c.	Vaccination establishment.	Water-works—establishment, repairs.	Road-watering establishment—purchase of water-carts, repairs, &c.	Road cleaning—establishment, purchase and repairs of dust-bins, &c.	Conservancy. Establishment, repairs, purchase of carts, dry earth, land for burying night soil.	Refunds, &c., of fines or overcharges. Remission of cess.	Drainage works—establishment, repairs, &c.	Other measures. Markets—slaughter-houses, establishment, contingencies. Public garden—establishment, purchase of seeds, repairs of wells, purchase of bullocks, &c.	Contribution to schools.	Establishment.	Construction and maintenance of roads.	Other new works.	Other repairs.	Survey of land.	Other charges—printing, rewards, &c.	Contribution to local or provincial funds.	Loans, instalments paid during the year.	On account of last year.	On account of current year.	Deposits—salaries attached, contractors, &c.	Advances on account of departmental work, &c.	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti	1	Amraoti ...	17,002	45,699	2,071	927	109	2,605	...	24	709	113	812	233	2,318	272	3,704	8,762	348	...	2,118	4,628	424	8,337	996	1,101	...	492	53	186	4,000	7,000	...	..	...	...	318	47,671	...	15,030	15,030
Akola	2	Akola ...	15,300	31,515	1,408	935	...	921	...	24	1,895	1,476	872	36	571	740	1,388	6,026	1,050	...	2,429	...	375	3,254	502	4,036	441	1,720	8	..	...	...	...	...	...	...	31	1,909	32,977	...	13,838	13,838
Do	3	Khamgaon ...	29,801	35,644	496	210	...	827	..	24	2,576	442	1,915	...	7,346	332	675	6,239	122	...	4,957	1,152	537	2,452	684	4,788	...	92	...	1,194	...	...	...	...	...	...	...	648	38,708	...	26,737	26,737
Do	4	Shegaon ...	2,103	9,563	346	47	...	544	...	24	1,000	349	243	...	..	136	910	336	99	...	2,000	162	...	340	238	499	200	49	...	146	...	...	...	...	...	...	...	359	8,027	...	3,639	3,639
Do.	5	Akot ...	8,462	7,129	915	75	...	90	...	24	39	159	2,171	...	327	162	1,559	1,732	...	...	282	120	957	58	..	420	377	...	...	5	194	...	...	...	...	...	...	107	10,256	...	5,335	5,335
Ellichpur	6	Ellichpur ...	4,749	19,945	568	1,011	77	...	...	...	...	...	919	...	158	313	5,206	3,338	...	...	440	...	158	3,072	...	715	...	202	...	...	...	...	...	...	...	...	...	8	16,275	278	8,141	8,419
Basim	7	Basim ...	1,873	6,410	562	98	9	...	...	24	23	...	11	...	125	...	1,496	1,272	8	...	470	...	...	222	...	757	1,000	...	...	...	...	...	...	...	...	...	...	...	6,077	...	2,206	2,206
		Total ...	79,290	1,55,905	7,366	3,303	195	4,987	...	144	6,233	2,569	6,943	259	10,845	1,955	14,938	28,605	1,627	...	12,696	6,962	2,451	13,248	2,420	12,316	2,018	2,645	61	1,531	4,194	7,000	...	...	...	31	3,349	1,59,991	278	71,926	75,204

APPENDIX III.

Brief Account of the Municipal Elections in the Hyderabad Assigned Districts held on 1st April 1889, submitted in accordance with the orders of the Government of India in Home Department No. 2-92, dated 26th July 1887.

The date of the first election under the Berar Municipal Law, 1886, was fixed by the Resident on the 1st April 1889, and the elections were accordingly held in the several municipalities on that date. And to enable business-men—officials and others—interested in these matters to take part in the elections, the Resident was pleased to sanction a local holiday. The elections were conducted in accordance with the rules published by the Resident under the Law. In the Akola Municipality an abstract of the rules was made and printed copies were circulated to the public in the form of hand-bills, and voters thronged the different places of election. At Khamgaon, some time before the election took place, Mr. Deo Rao Vinayak, Pleader, delivered a special lecture to a large audience in the school-house, in which he explained the aims and ends of the election and the advantages that would accrue to the voters from the electoral system. "This," the Vice-President writes, "gave a very good impetus to the election which the Committee sought to keep up as much as possible." But by the time the day of election arrived the interest seems to have flagged, for out of 876 registered voters only 495 persons actually voted.

The accounts received of the elections at the remaining municipalities contain nothing worthy of particular notice. The management of the elections presented no difficulties, and the rules prescribed by the Resident were carefully followed. The number of electors who actually voted was small, but it is to be remembered that this is the first occasion on which an election has been held in Berar.

The appended statement shows the number of registered voters and the number of electors who actually voted :—

Name of Municipality.	Wards.	Total electors.	No. of electors who voted.
Amraoti	North Ward	469	130
	South „	982	396
	East „	464	187
	Total ...	1,915	713
Akola	Ward No. I	449	174
	„ „ II	577	244
	„ „ III	40	14
	Total ...	1,066	432
Khamgaon	Ward No. I	345	191
	„ „ II	174	106
	„ „ III	291	139
	„ „ IV	45	41
	„ „ V	21	18
	Total ...	876	495
Basim	Ward No. I	244	89
	„ „ II	200	37
	„ „ III	271	47
	Total ...	715	173
Shegaon	Ward No. I	151	111
	„ „ II	84	56
	„ „ III	32	23
	„ „ IV	126	69
	„ „ V	83	56
	„ „ VI	82	51
	Total ...	558	366

Name of Municipality	Wards.	Total electors.	No. of electors who voted.
Akot	Ward No. I	92	52
	,, ,, II	94	56
	,, ,, III	105	68
	,, ,, IV	254	121
	,, ,, V	175	42
	Total ...	720	339
Ellichpur	Ward No. I	1,270	40
	,, ,, II		25
	,, ,, III		78
	,, ,, IV		38
	,, ,, V		75
	,, ,, VI		66
	Total ...	1,270	322
	Grand Total ...	7,120	2,840

T. CHICHELE PLOWDEN,

Commissioner, Hyderabad Assigned Districts.

Extract from the Proceedings of the Resident at Hyderabad, No. 2435-M, dated Hyderabad Residency, the 30th July 1889.

Read—

The Report on Municipalities in the Hyderabad Assigned Districts for the year 1888-89.

RESOLUTION.

The number of municipalities remained unchanged. Act IV of 1873, under which they have hitherto been administered, has now been superseded by the Berar Municipal Law of 1886. The new committees elected under this law have come into existence, and next year's report will therefore deal with an altered condition of affairs. As all the arrangements for the elections of the new committees took place during the year under review, though the actual elections were not held till the first day of the succeeding official year, a brief account of them (Appendix III) has been submitted in accordance with Government of India orders, Home Department, No. 2-92, dated 26th July 1887. A local holiday was sanctioned to enable business-men—officials and others—to take part in the elections. The management of the elections presented no difficulty, and the rules prescribed by the Resident under the law were carefully followed. The number of electors who actually voted was small—2,840 out of a total registered of 7,120—but it is to be remembered that this was the first occasion on which an election has been held in Berar, and perhaps, compared with other parts of India, the proportion of voters to electors will not be found very small. Local communities have now agencies of their own selection, and it will be interesting to show in future reports which agencies best fulfil the object of their creation. On this point the sanitary and educational reports will give important evidence, which should always be considered in the review of the municipal report.

2. The aggregate income of the municipalities was Rs. 1,55,905, compared with Rs. 1,54,925; the total expenditure, including drawings from the unexpended balance, was Rs. 1,59,991, compared with Rs. 1,42,266, and there was a closing balance of Rs. 75,204, against Rs. 79,290. The unexpended balance is extremely high—equal to nearly one-half of the total yearly income—a point noticed in the Resident's reviews on the two preceding years' reports. It was then pointed out that a municipality which does not spend its income while any really useful work remains undone is just as culpable, or more so, than a municipality which runs into debt, there being in both cases a misapplication of the proceeds of local taxation. It may, however, be noticed that a not inconsiderable part of the present balance is required for schemes now under consideration.

3. It is scarcely necessary to repeat the figures and further details of expenditure and income, which are sufficiently summarized in the Commissioner's report. The arrears left unrecovered, including the outstanding balance of previous years, amount to Rs. 38,515. They are particularly heavy in Amraoti, Akola, and Ellichpur. This also is a point to which attention has been drawn in the reviews of the two preceding years' reports by the Resident as appearing to show a want of attention to the current cash account of these municipalities, which might well be remedied. The Commissioner observes that in all the municipalities a large proportion of the uncollected balance is under town fund, and is due to delay in fixing the assessment. This, as he states, is a preventible cause to which he is about to draw the attention of the new committees. The largeness of the amount of the arrear in Amraoti, made up of town fund and water-tax, should be explained. In Ellichpur the arrear is chiefly under latrine-tax, and is accounted for by the tax being a new one.

4. The general incidence of the taxation per head of the total municipal population is Rs. 1-5-0, varying from Rs. 2-12-7 at Khamgaon to Annas 7-1 at Akot. Though, as was pointed out by the Resident last year, the average is by no means high when compared with that in similarly situated towns in other provinces less wealthy than Berar, still the difference between the two extremes is very considerable and requires explanation.

5. The total expenditure was Rs. 1,59,991, showing an increase of Rs. 17,725, of which Khamgaon alone accounts for Rs. 11,254. The largest sums spent in any municipality on original works were Rs. 7,346 for water-supply, Rs. 4,957 for drainage, and Rs. 4,788 for construction and maintenance of roads—all spent at Khamgaon.

6. Prosecutions for public nuisances and breach of municipal bye-laws increased from 912 to 1,536, convictions from 878 to 1,208, and the total of fines from Rs. 956-1-0 to Rs. 1,393-7-0. Amraoti shows the most remarkable increase under all three heads, the prosecutions having risen from 205 with 201 convictions to 963 with 608 convictions. The Officiating Deputy Commissioner reports that he has on two occasions written very strongly to the committee on the subject, and that a special committee was appointed to consider it, but he has given no explanation of the causes which have led to the increased activity. If no less than 608 offences against municipal bye-laws occurred, it was quite right that they should have been prosecuted; but if adequate penalties followed conviction, it is only reasonable to expect that such offences would decrease thereby. Of course municipal bye-laws ought not to become a dead letter.

7. The defects in the registration of births and deaths in municipalities have already been dealt with in connection with the sanitary report, in which it was stated by the Commissioner that each municipality would be called upon to arrange an efficient system in exercise of the powers conferred for this purpose by the Berar Municipal Law. The relations of the municipalities with schools within municipal limits will, the Commissioner states, be considered in the report on public instruction.

8. The Commissioner gives a very complete summary of the main features of the results of the year as regards each municipality separately, showing the progress made, the requirements of each, and the works in contemplation. The condition of the Khamgaon Municipality, the Resident is glad to observe, appears to be particularly satisfactory.

9. The thanks of the Local Government are due to the municipal committees whose official existence has now ceased, particularly to those members mentioned by the Commissioner in paragraph 17 of his report as specially meriting commendation, and to Mr. Plowden himself for his full and complete report.

(By order.)

F. L. PETRE,
Secretary for Berar.

REPORT

OF THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR

THE YEAR 1891-92.

Hyderabad:
PRINTED AT THE RESIDENCY GOVERNMENT PRESS.
1892.

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No. 1298 OF 1892.

FROM

COLONEL KENNETH J. L. MACKENZIE,

Commissioner, Hyderabad Assigned Districts,

To

THE SECRETARY FOR BERAR TO THE RESIDENT,

Hyderabad.

DATED AMRAOTI, 27*th July* 1892.

SIR,

I have the honour to submit my report on the administration of the municipalities in the Hyderabad Assigned Districts for the year ending 31st March 1892.

2. The number of municipalities was the same as in the preceding year, *viz.*, eight. They have all continued to be administered under the Berar Municipal Law of 1886; and the municipality of Amraoti Camp has also continued, as heretofore, to be excepted from the provisions of the law which relate to the election of members. The population of each municipality is as follows:—

Constitution of the Municipalities, Appendix No. I.

Amraoti City	28,902
Amraoti Camp...	4,709
Akola	21,331
Khamgaon	15,598
Shegaon	11,305
Akot	16,137
Ellichpur	26,637
Basim	11,652

Excluding Amraoti Camp, the total number of nominated members was 30, and of elected members 90. The total number (nominated and elected) for all the municipalities was 128. Of these, 36 were officials and 92 non-officials. There was 1 European member to nearly 7 native members. The Municipal Committee at Akot was composed entirely of native members.

3. Annual elections in pursuance of rules 31 and 32 were held in all municipalities, except Amraoti Camp. From the following table it will be seen that the interest taken by the electors of the Akola and Ellichpur Municipalities is not great. But I believe it to be quite as great as in other municipalities. The difference lies in the fact that there has been more whipping up when elections are on:—

Elections.

Name of municipality.	No. of vacancies.	No. of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti City	8	22	1,927	487	25·2
Akola	6	10	1,113	139	12·4
Khamgaon	3	16	824	254	30·8
Akot	3	5	517	128	24·7
Shegaon	3	5	236	119	50·4
Ellichpur	6	11	919	159	17·3
Basim	3	11	540	134	24·8

4. The year commenced with an opening balance of Rs. 1,28,829-1-1, and the total income from all sources for the year amounted to Rs. 2,09,956-8-8, making a grand total of Rs. 3,38,785-9-9. The sources of income are as follows :—

Income of Municipalities—Appendix II.

I.—Municipal rates and taxes—

	Rs.	a.	p.
Tax on houses and lands	1,403	2	0
Tax on trades and professions (Town Fund).	43,478	0	0
Tolls on roads	7,654	3	3
Water rate	12,494	8	0
Conservancy including scavenging and latrine rates	20,010	10	0
Sutta tax	13,073	7	0
Jaglia and local cess	919	7	0
	99,033	5	3

II.—Realizations under Special Acts—

From pounds	20,004	13	0

III.—Revenue derived from municipal property and powers apart from taxation—

	Rs.	a.	p.
Rents of lands, houses, serais, bungalows, &c.	17,041	2	0
Sale proceeds of lands and produce of lands...	5,718	11	9
Conservancy receipts, other than taxes and rates	1,844	10	8
Fees and revenue from educational institutions	2,722	9	2
Do. do. medical institutions ...	670	13	6
Do. do. markets and slaughter-houses	45,869	1	2
Fines under Municipal Act	1,029	4	0
Interest of investments	7	1	3
	74,903	4	8

IV.—Grants and contributions for general and special purposes—

	Rs.	a.	p.
For educational purposes	88	0	0

V.—Miscellaneous—

Other items	2,251	15	8

VI.—Extraordinary and Debt—

Sale proceeds of Government securities and withdrawals from savings banks ...	6,142	12	6
Advances	1,103	9	8
Deposits	6,428	11	11
	13,675	2	0
Grand Total ...	2,09,956	8	8

The only municipality which derived an income from a tax on houses and lands was the municipality of Amraoti Camp. This tax was substituted for the tax on professions and trades, with effect from the 1st April 1891. The tax

on trades and professions is levied on all municipalities except Amraoti Camp. The amount realized under this head in that municipality during the year of report is on account of arrears due at the close of the preceding year. The minimum taxable income is Rs. 100 per annum except in the municipalities of Shegaon, Akot and Ellichpur, where it is Rs. 200. Tolls on roads are levied only in the Amraoti City and Ellichpur Municipalities; and a water rate in the Amraoti City, Amraoti Camp and Khamgaon. All the municipalities, except those of Amraoti Camp and Akola, realize an income from a conservancy tax. The question of imposing a scavenging tax in Amraoti Camp with a view to improve the system of conservancy will be dealt with separately. Khamgaon is the only municipality which has yielded an income from the sutta tax. As explained in the report for the preceding year, this tax is levied under special rules upon time-bargains in cotton and grain. It has recently been introduced in the Akola Municipality to pay towards the cost of the water-supply scheme, and it will probably also be introduced in the Amraoti City Municipality in order to provide funds for drainage of the city. The income from pounds includes a grant from the surplus Pound Fund of the district for the improvement of the civil stations of Akola and Amraoti. The question whether these grants should not be reduced with reference to the provisions of the Rural Boards Law is being separately dealt with. The amount shown as realized by "sale of Government securities and withdrawals from savings bank" is the Akot Dispensary Fund, which was transferred during the year to the credit of the municipality. The average incidence of municipal *taxation* per head in the Hyderabad Assigned Districts is Rs. 0-11-3, and varies from Rs. 1-7-5 in Khamgaon to Rs. 0-3-11 in Shegaon. The incidence of *income* from all sources is Rs. 1-9-9 per head, so that sources other than taxation bring in Rs. 0-14-6 per head.

Expenditure.

5. The total expenditure as shown in Appendix III amounted to Rs. 2,10,678 compared with Rs. 1,73,770. The figures for each municipality are shown in the following table, and will be dealt with later on :—

Serial No.	Name of municipality.	1890-91.	1891-92.	Increase.	Decrease	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
1	Amraoti City ...	55,341	*48,665	...	6,676	*Includes Rs. 7,000 re-payment of loans.
2	Amraoti Camp ...	11,008	†16,309	5,301	...	†Includes Rs. 1,650 re-payment of loans.
3	Akola	26,063	70,010	43,947	...	
4	Khamgaon ...	37,581	‡54,650	17,069	...	‡Includes Rs. 20,000 invested in securities.
5	Akot	9,393	17,507	8,114	...	
6	Shegaon	8,866	8,004	...	862	
7	Ellichpur	18,846	18,225	...	621	
8	Basim	6,672	5,958	...	714	"
	Total ...	1,73,770	2,39,328	74,431	8,873	

Statistics of prosecutions for municipal offences.

6. The statistics of prosecutions for municipal offences during the year of report and the preceding year are compared in the following statement :—

Serial No.	Name of municipality.	Number of persons sent for trial.		Number of persons convicted.		Amount of fines inflicted.	
		1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
1	2	3	4	5	6	7	8
						Rs. a. p.	Rs. a. p.
1	Amraoti City	93	78	77	71	53 14 0	136 6 0
2	Amraoti Camp	...	8	...	8	...	1 14 0
3	Akola	103	69	100	52	162 3 0	153 9 0
4	Khamgaon	119	154	118	153	341 14 0	279 7 0
5	Akot	41	88	39	88	51 8 0	91 10 0
6	Shegaon	41	62	41	61	50 7 0	28 1 0
7	Ellichpur	207	225	201	214	152 5 6	257 7 0
8	Basim	137	125	121	118	154 10 3	81 4 0
	Total ...	741	809	697	765	966 13 9	1,029 10 0

The number of persons sent up for trial and the number of persons convicted are greater than in the year previous, and the figures curiously coincide—both are 68. The cause of decrease in Amraoti City both in prosecutions and convictions has not been explained. The Khamgaon Committee have again omitted to touch upon the large increase in the number of prosecutions and convictions. The police at Akot appear to have exercised greater vigilance in enforcing sanitation. Of the fines realized, Rs. 86-10-0 were inflicted under section 34, Act V of 1861. The Committee at Shegaon have nothing to say in regard to the figures of that municipality. The results at Ellichpur are attributed to strict inspection by the municipal officers. The Basim Committee report, apparently in condemnation of themselves, that the limits beyond which people ought to resort not being laid down by bounds, persons seized often succeed in making a good defence. The remedy is simple—lay the bounds down. However, as out of the 809 persons sent up, 765, equal to 94 per cent., were convicted, it is clear that municipal prosecutions are not frivolously or vexatiously brought. The percentage of prosecutions to population in the several municipalities is as follows :—

Basim	1·1	Akola	0·3
Khamgaon... ...	0·9	Amraoti City ...	0·3
Ellichpur	0·8	Amraoti Camp ...	0·2
Akot	0·5		

Meetings.

7. The number of meetings held and the average attendance of members are shown in the appended table :—

Serial No.	Name of municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
1	2	3		4	
		1890-91.	1891-92.	1890-91.	1891-92.
1	Amraoti City	42	32	10·	8·7
2	Amraoti Camp	21	11	6·1	5·8
3	Akola	48	52	9·2	3·6
4	Khamgaon	55	39	7·6	6·9
5	Akot	30	23	8·4	8·1
6	Shegaon	32	34	5·7	6·8
7	Ellichpur	23	28	12·8	13·4
8	Basim	21	22	8·	7·

There was a falling off in attendance in all the municipalities except Shegaon and Ellichpur. The low average of Akola has not been explained. In reality this return shows nothing as to the real business capacity or attention of the members. It quite depends on the state of business pressing for disposal whether many meetings are necessary or a few suffice. Akola shows badly, but I have looked into the affairs, and they do not appear to me in the least neglected.

8. The following is extracted from the reports submitted by the several Municipal Committees :—

Amraoti City.—The balance on 31st March 1891 was Rs. 14,093; the income of the year amounted to Rs. 53,691, making a total of Rs. 67,784 available for expenditure. The amount expended, including a sum of Rs. 7,000 on account of loan repaid, amounted to Rs. 48,665, leaving a closing balance of Rs. 19,119. The expenditure was distributed as follows :—

	Rs.
General administration and collection charges ...	3,305
Public safety...	2,513
Public health and convenience	30,726
Public instruction	3,828
Miscellaneous...	1,293
Extraordinary and debt	7,000
Total ...	48,665

The sanitation sub-committee have recommended, and the general committee have approved, the employment of municipal watchmen under Chapter V of the Berar Municipal Law. The Deputy Commissioner writes :—

"The work done by the committee during the year has been creditable. The members who deserve mention are Messrs. G. S. Kharparde and Y. G. Ketkar, both of whom threw a great deal of zeal and energy into their work * * *. The other members also evinced zeal."

Amraoti Camp.—The opening balance was Rs. 6,131-7-4, the income of the year amounted to Rs. 14,977-0-11, making a total of Rs. 21,108-8-3. The expenditure was Rs. 16,308-13-1 and the closing balance Rs. 4,799-11-2. The expenditure under the different heads was as follows :—

	Rs.	a.	p.
General administration and collection charges	508	4	10
Public safety	810	2	6
Public health and convenience... ...	12,461	1	4
Public instruction	600	0	0
Miscellaneous :..	279	4	5
Extraordinary and debt	1,650	0	0
Total ...	16,308	13	1

Lighting arrangements were improved by the number of lamps being increased by 24. A slaughter-house was built at a cost of Rs. 757, and the killing of animals was brought under proper inspection and supervision. Two Horbury's latrines were provided in substitution of the old bamboo mat enclosures. Conservancy was carefully looked after. Arboriculture received considerable attention. Most of the roads were put in thorough order at an expenditure of Rs. 4,077. A police out-post has recently been sanctioned for the camp municipality, and it is hoped that the conservancy arrangements will be still further improved. The Deputy Commissioner writes :—

"Mr. Godfrey, the Secretary, has upheld the very high opinion I formed of him in the previous year. His efforts to work the municipality are untiring, and, but for his zeal and great energy, our camp municipal limits would not look so clean and tidy, and the dues

be so regularly collected. My hearty thanks are due to him for all the trouble he has taken and interest evinced in the working of the Amraoti Camp Municipality."

Akola.—The balance on 31st March 1891 was Rs. 32,784-14-2, and the income of the year amounted to Rs. 48,766-9-3, making a total of Rs. 81,551-7-5. The expenditure amounted to Rs. 70,010-2-8, leaving a balance in hand on the 31st March 1892 of Rs. 11,541-4-9. The following is a statement of the expenditure incurred under the various heads :—

	Rs.	a.	p.
General administration and collection charges.	1,878	2	11
Public safety	861	3	4
Public health, and convenience ...	63,163	3	7
Public instruction	2,611	9	7
Contributions	10	0	0
Miscellaneous	1,485	15	3
Total ...	70,010	2	8

The general health of the town was not satisfactory. Cholera prevailed during the months from July to October. It carried off 175 persons out of 462 attacked. The committee have applied for the extension of the law of compulsory vaccination to the municipality of Akola. The Kapsi water-supply scheme has been taken in hand and is in progress; a sum of Rs. 38,000 was paid towards the work during the year. A plot of ground about a mile and a half from the town has been purchased and set aside for a tannery. Lime and pottery kilns have been removed to a safe distance from the town. The Deputy Commissioner submits the names of the following gentlemen as deserving of mention :—

Mr. Sorabji Mancherji	*Vice*-Chairman.
„ Venkatesh Ramchander... ...	Secretary.
„ Mahomed Husan	Do.
„ Shanker Govind	Member.
„ Gopal Hari...	Do.
„ C. Godfrey...	Do.
„ Ganesh Bapuji	Do.
„ Jai Krishna Bagaji	Do.

Khamgaon.—The opening balance was Rs. 44,948-5-3 and the income of the year amounted to Rs. 38,448-5-6, making a total of Rs. 83,396-10-9. The expenditure including an investment of Rs. 20,000 was Rs. 54,650-0-3, and the balance at the close of the year stood at Rs. 28,746-10-6. The following is an abstract of the expenditure according to the different heads of classification :—

	Rs.	a.	p.
General administration and collection charges...	2,145	10	4
Public safety	1,384	0	2
Public health and convenience	24,637	15	7
Public instruction	3,149	2	0
Contributions	91	5	4
Miscellaneous	3,241	14	10
Extraordinary and debt	20,000	0	0
Total ...	54,650	0	3

A sum of Rs. 1,752-7-1 was expended on drainage. The water-supply was abundant. The Municipal Committee expended Rs. 2,868-15-5 on the improvement of the water-supply. New hydrants and posts were put up at localities where they were needed. The question of protecting the catchment area of the

tank from defilement is under consideration. The Deputy Commissioner submits the names of the following gentlemen as deserving of mention :—

Mr. Maniksha Ratanji	...	Chairman.
„ MacIntyre ...	...	*Vice*-Chairman.
„ Anant Parasram...	...	Secretary.
„ Karim Khan ...	...	Member.

Shegaon.—The balance on the 31st March 1891 was Rs. 3,735-15-3, and the income of the year amounted to Rs. 7,831-15-1, making a total of Rs. 11,567-14-4. The incidence of taxation in this municipality was only 3 annas and 11 pies. The expenditure amounted to Rs. 8,003-9-8 and the balance in hand at the close of the year was Rs. 3,564-4-8. The expenditure was distributed over the several heads of classification as shown below :—

	Rs.	a.	p.
General administration and collection charges ...	552	0	3
Public safety	650	4	0
Public health and convenience	5,929	6	0
Public instruction	474	2	8
Contributions	25	4	0
Miscellaneous	372	8	9
Total ...	8,003	9	8

A number of latrines situated beyond the small tank was removed to a site further off. A sum of Rs. 1,000 was expended in improving the drainage. The town has now got most of its principal streets properly drained. Nothing has yet been done towards improving the water-supply. The Deputy Commissioner says that the Executive Engineer being short of officers cannot at present find time to make a project. The names of the following gentlemen have been submitted as deserving of mention :—

Mr. E. C. Rich ...	...	Chairman.
„ Maroti Kadtaji ...	...	Member.
„ Cawasji Edalji ...	...	Do.

Akot.—The opening balance in this municipality was Rs. 13,375-14-8, and the income of the year amounted to Rs. 17,081-15-0, making a total of Rs. 30,457-13-8. The amount expended was Rs. 17,507-2-9, and the balance in hand at the close of the year was Rs. 12,950-10-11. The following is a statement of the expenditure incurred under the several heads :—

	Rs.	a.	p
General administration and collection charges...	1,589	6	7
Public safety	150	0	0
Public health and convenience	14,966	0	10
Public instruction	669	12	4
Contributions	131	15	0
Total ...	17,507	2	9

There were no new works of importance carried out during the year, but attention appears to have been given to the improvement of the drainage. A sum of Rs. 7,505-8-2 was expended on this account. The Deputy Commissioner submits the names of the following gentlemen as deserving of mention :—

Mr. Krishnaji Mahadeo	...	Chairman (since dead.)
„ Gabu Sing ...	...	Member.
„ Gulam Husain ...	...	Do.
„ Maroti Ganesh ...	...	D .
„ Ramdath Kisandayal	...	Do.
„ Vinayek Mahadeo	...	Do.
„ Krishnaji Sadasheo Tambe	...	Do.

Ellichpur.—The balance on 31st March 1891 was Rs. 11,523, which added to the income of the year, namely, Rs. 23,914-3-11, made up a total sum available for expenditure of Rs. 35,438-2-8. The expenditure amounted to Rs. 18,225-3-7, and the balance in hand at the close of the year was Rs. 17,212-15-1. The amount expended under the various heads was as follows :—

	Rs.	a.	p.
General administration and collection charges..	1,539	4	0
Public safety	5	6	0
Public health and convenience	13,966	13	1
Public instruction	2,419	2	6
Contributions	294	10	0
Total ...	18,225	3	7

No new works of any importance were constructed during the year. The drainage of the city, which is its chief want, still remains only partially done for want of sufficient funds, but the committee have now resolved to finish the work by sections annually. The following gentlemen are said to have taken a great interest in the affairs of the municipality :—

Mr. Gir Rao Ramchunder ...	... *Vice*-Chairman.
„ Syed Amjad Husain ...	... Do.
„ Ambadass Sonaji ...	... Member.
„ Narayen Pandurang Chatur	... Do.
„ Sadulla Khan	... Do.

Basim.—The balance on the 31st March 1891 was Rs. 2,235-9-8, and the income of the year amounted to Rs. 5,245-7-0, making a total of Rs. 7,481-0-8. The incidence of taxation in this municipality was annas 4 and pies 3. The expenditure amounted to Rs. 5,958-3-11, and the balance in hand at the close of the year was Rs. 1,522-12-9. The following is a statement of the expenditure according to the several heads of classification :—

	Rs.	a.	p.
General administration and collection charges	801	11	7
Public safety	339	3	1
Public health and convenience ...	4,536	11	8
Public instruction	216	0	0
Contributions	44	9	7
Miscellaneous	20	0	0
Total ...	5,958	3	11

The financial condition of this municipality is not satisfactory; and the Deputy Commissioner as Chairman of the institution writes as follows :—

"The agency for collecting the municipal demands, consisting as it does of only one man with other duties to perform, is insufficient for the purpose, and hence the large outstanding balances. An increase to the establishment cannot be made owing to the small income of the municipality. Under these circumstances, I think it would be a judicious plan to abolish the municipality and include its area under the district board. In the matter of conservancy, also, the crippled resources of the municipality prevent the carrying out thoroughly the recommendations of the Sanitary Commissioner."

A drainage survey of the town was made by the Public Works Department, and the committee will give the project their consideration when the estimates are received. The chief wants of the town are a pure and abundant water-supply and a proper system of drainage, but the means at the disposal of the committee are limited. To improve the financial condition, the committee have proposed the levy of a cess upon cotton and grain markets. The Deputy Commissioner, as Chairman, says that Dr. Jones and Messrs. Yeshwant Rao and Shesh Rao have devoted much time and attention to municipal affairs.

9. When looking into the affairs of the Akola Municipality, I received considerable assistance at the hands of Rao Sahib Deo Rao Venayek, and I would add his name to those brought by the Deputy Commissioner to the Resident's notice. My impression from personal inspection and contact with the members of committees is, that they are willing and zealous as a body, but are cramped from a want of funds, and for this it is most difficult to apply a remedy.

I have the honor to be,

Sir,

Your most obedient servant,

K. J. L. MACKENZIE,

Commissioner, Hyderabad Assigned Districts.

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APPENDICES.

No. I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1892.*

1	2	3	4	5	6								7
					Number of members of committee.								
Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Remarks.
					Ex-officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
Amraoti ...	1	Amraoti City	Berar Municipal Law, 1886.	28,902	...	6	18	24	6	18	2	22	
	2	Do. Camp		4,709	...	8	...	8	7	1	6	2	
Akola ...	3	Akola ...		21,331	...	6	18	24	9	15	3	21	
	4	Khamgaon...		15,598	...	3	9	12	4	8	2	10	
	5	Shegaon ...		11,305	...	3	9	12	1	11	1	11	
	6	Akote ...		16,137	...	3	9	12	2	10*	...	12	*Of the ten non-officials, two are special magistrates, four are bankers, two inamdars, one deshmukh and one patwari.
Ellichpur ...	7	Ellichpur ...		26,637	...	6	18	24	4	20	1	23	
Basim ...	8	Basim ...		11,652	...	3	9	12	3	9	2	10	
				Total ...	...	38	90	128	36	92	17	111	

FORM NO. II.—*Statement showing the income of the Mu icipalities in the Hyderabad Assigned Districts during the year ending 31st March 1892.*

| 1 | 2 | 3 | 4 | 5 | | |

FORM No. III.—*Statement showing the Expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1892.*

1	2	3	4							5					6													
			General administration and collection charge.							Public safety.					Public health and convenience.													
															Water-supply.		Drainage.											
Name of district.	Serial number of municipality.	Name of municipality.	General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.)	Collections of taxes including bonded ware-houses (establishment, purchase of account books and paper, money-boxes, repairs to out-posts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road-cleaning and watering, and latrines).	Hospital and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalo s and serais.
			Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti City...	2,807 0 0	358 0 0	...	81 0 0	59 0 0	...	3,305 0 0	114 0 0	2,397 0 0	...	2 0 0	2,513 0 0	...	2,456 0 0	...	...	13,851 0 0	1,504 0 0	163 0 0	5,925 0 0	310 0 0	72 0 0
Do. ...	2	Do. Camp.	468 8 0	24 0 0	...	15 12 10	...	...	509 4 10	...	810 2 6	...	...	810 2 6	...	942 3 6	...	...	2,691 6 8	...	0 10 6	878 5 8	177 13 0	...
Akola ...	3	Akola ...	751 8 3	826 3 8	...	...	25 8 0	274 15 0	1,878 2 11	...	861 3 4	...	...	861 3 4	...	38,339 14 2	...	1,853 8 7	9,160 15 3	1,349 5 11	14 10 0	4,516 11 1	159 8 0	507 4 5
Do. ...	4	Khamgaon ...	1,426 3 10	523 14 6	...	...	195 8 0	...	2,145 10 4	140 0 0	1,233 0 2	...	11 0 0	1,384 0 2	2,868 15 5	2,589 5 4	1,752 7 1	800 2 11	8,241 10 10	2,395 2 2	50 9 3	1,965 13 1	319 11 11	237 4 9
Do. ...	5	Shegaon ...	439 0 0	79 4 3	...	...	33 12 0	...	552 0 3	...	650 4 0	...	...	650 4 0	...	...	1,000 0 0	...	1,952 13 10	421 4 4	74 3 9	151 8 1	84 0 0	105 3 0
Do. ...	6	Akot ...	723 6 0	842 8 7	...	...	23 8 0	...	1,589 6 7	...	150 0 0	...	...	150 0 0	...	41 0 0	7,471 12 11	505 8 1	3,935 1 3	259 9 3	13 6 0	434 3 2	4 1 0	...
Ellichpur ...	7	Ellichpur City.	673 4 0	866 0 0	...	...	...	...	1,539 4 0	...	...	...	5 6 0	5 6 0	...	100 0 0	...	612 9 8	10,665 15 11	920 0 0	...	114 0 0	216 0 0	...
Basim ...	8	Basim ...	629 11 1	171 0 6	...	...	1 0 0	...	801 11 7	63 14 1	275 5 0	...	...	339 3 1	...	...	...	95 11 2	2,932 14 11	...	7 14 0	584 0 0	54 0 0	...
		Total ...	7,918 9 2	3,690 15 6	...	96 12 10	338 4 0	274 15 0	12,319 8 6	317 14 1	6,376 15 0	...	18 6 0	6,713 3 1	2,868 15 5	14,468 7 0	10,224 4 0	3,867 6 5	53,431 14 8	6,849 5 8	324 5 6	14,569 9 1	1,325 1 11	921 12 2

1	2	3	6—contd.							7				8	9							10					11	12	
			Public health and convenience—contd.							Public Instruction.				Contributions.	Miscellaneous.							Extraordinary and debt.							
					Public Works.										Interest on Loans							Investments.			Advances.				
Name of District.	Serial number of Municipality.	Name of Municipality.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, &c.	Total.	For general purposes.	Interest due on acct. of previous years.	Interest due on acct. of current year.	Discount.	Actual cost of works done for private individuals.	Other items.	Total.	In Securities (other than for Sinking Funds).	In Savings Bank.	Payments to Sinking Fund.	Repayment of Loans.	Permanent.	Other.	Deposits.	Total.	Closing Balance.	Grand Total.	Remarks.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	R	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	R. R.	R.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	R.	Rs.	Rs.	R	R.	Rs.	Rs. a. p.	Rs. a. p.	MEMORANDUM OF LIABILITIES AND CLAIMS.
Amraoti ...	1	Amraoti City...	999 0 0	44 0 0	129 0 0	2,348 0 0	2,925 0 0	...	30,726 0 0	3,528 0 0	...	300	3,828 0 0	...	...	...	...	...	1,293 0 0	1,293 0 0	...	..	...	7,000	...	..	7,000	19,119 0 0	67,784 0 0	
Do. ...	2	Do. Camp	2,355 4 5	94 0 0	300 0 0	62 12 0	4,958 9 7	...	12,461 1 4	...	600 0 0	...	600 0 0	...	...	...	...	...	279 4 5	279 4 5	...	...	...	1,600	50	...	1,650	4,799 11 2	21,108 8 3	Liabilities— Balance of loans.
Akola ...	3	Akola ...	2,096 1 10	...	792 0 0	1,177 10 9	3,195 9 7	...	63,163 3 7	2,275 9 7	216 0 0	120	2,611 9 7	10 0 0	...	...	...	...	1,485 15 3	1,485 15 3	...	...	...	...	...	...	...	11,541 4 9	81,551 7 5	Less balance of sinking funds... ...
Do. ...	4	Khamgaon ...	1,163 4 8	24 0 0	564 12 3	191 2 2	1,473 9 9	...	24,637 15 7	...	2,969 2 0	180	3,149 2 0	91 5 4	...	...	...	...	3,241 14 10	3,241 14 10	20,000	...	...	...	...	...	20,000	28,746 10 6	83,396 10 9	Net balances of loans ... ...
Do. ...	5	Shegaon ...	...	24 0 0	267 8 0	1,149 13 0	699 0 0	...	5,929 6 0	...	474 2 8	..	474 2 8	25 4 0	...	...	..	...	372 8 9	372 8 9	...	...	...	...	...	...	...	3,564 4 8	11,567 14 4	Deposits ... ...
Do. ..	6	Akot ...	887 15 7	14 0 0	...	1,118 4 4	281 3 3	...	14,966 0 10	197 12 4	372 0 0	100	669 12 4	131 15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	12,950 10 11	30,457 13 8	Total ... ...
Ellichpur ...	7	Ellichpur City...	287 15 11	25 0 1	...	...	1,025 3 6	...	13,966 13 1	...	2,419 2 6	...	2,419 2 6	294 10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	17,212 15 1	35,438 2 8	Claims— Advances recoverable ... ...
Basim ...	8	Basim ...	15 6 0	24 0 0	...	109 15 6	712 14 1	...	4,536 11 8	...	96 0 0	120	216 0 0	44 9 7	...	...	...	...	20 0 0	20 0 0	...	...	...	...	...	...	...	1,522 12 9	7,481 0 8	Net amount of debt ... ...
		Total ...	7,805 0 5	249 0 1	2,053 4 3	6,157 9 9	15,271 1 9	...	1,70,387 4 1	6,001 5 11	7,146 7 2	820	13,967 13 1	597 11 11	...	...	...	...	6,692 11 3	6,692 11 3	20,000	...	...	8,600	50	...	28,650	99,457 5 10	3,38,785 9 9	

Extract from the Proceedings of the Resident at Hyderabad, No. 3423, dated Hyderabad Residency, the 17th October 1892.

Read—

Report on the Administration of Municipalities in the Hyderabad Assigned Districts during the year 1891-92.

ORDER.

Number of municipalities and elections.—There was no change during the year of report in the number of municipalities, but the Resident has requested the Commissioner to consider the advisability of establishing municipal committees at certain other places, and his final report is awaited. The tabular statement in paragraph 3 of the report shows that a fair number of candidates present themselves for vacancies as they occur, while the proportion of electors who voted at elections is not unsatisfactory, bearing in mind that the Berar Municipal Law only came into operation in 1889-90.

2. *Income.*—Excluding the opening balance, the total income of all the municipalities amounted to Rs. 2,09,956 made up as follows:—

	Rs.
(I) Municipal rates and taxes	99,033
(II) Realizations under Special Acts	20,005
(III) Revenue derived from municipal property and powers apart from taxation	74,903
(IV), (V) and (VI) Other items	16,015
Total ...	2,09,956

In class I, the principal tax is the Town Fund, which is levied in all municipalities except Amraoti Camp, and which is erroneously described as a tax on trades and professions. In reality, it is an income tax levied on all persons other than those who gain their living by agriculture and who possess a taxable income of not less than *Rs. 100 per annum. In two municipalities, Ellichpur and Amraoti City, a total income of Rs. 7,654 is derived from tolls on roads. The Resident would be glad to have a report showing what these tolls are, and what justification there is for their levy in these two towns, and he would also like to know what is the nature of the water rate levied in Amraoti Camp, Amraoti City and Khamgaon. Is it a tax of the kind described in section 43 of the Berar Municipal Law, or is it merely a payment for the use of the water? The imposition of a scavenging tax in Amraoti Camp is a necessity which ought not to be long postponed, and the settlement of the grants from the pound fund is another matter upon which the Resident hopes soon to be in possession of the Commissioner's proposals. According to column 14 of Form II of the appendices, the incidence of municipal taxation varies from Rs. 1-7-5 per head in Khamgaon to Rs. 0-3-11 in Shegaon. The large income derived from the sutta tax in Khamgaon is the cause of the high rate of incidence in that town. The sutta tax is not a municipal tax properly so called: it is a tax levied on time bargains of a particular kind, and paid only by the individuals who engage in transactions of this nature. In Amraoti City the incidence of taxation is enhanced by the inclusion of the water rate and of the road toll. The latter does not fall upon the inhabitants of the municipality, and, as at present advised, the Resident is doubtful whether the water rate is a tax at all. Municipal revenues in Berar require examination, with a view to determine to what extent the municipal income is derived from true taxation, and what is the real incidence of such taxation per head of the inhabitants. The Resident will be obliged to the Commissioner for a special report on the subject. It is observed that although Form II supplies details of the income of each municipality during the year of report, the actual demand for the year under each head and the proportion collected is not shown. In future, information should be given in the body of the report of the condition of the municipal collections, whether any arrears exist, and what measures are being taken for their realization.

*See *Residency Orders* Notification No. 82, dated the 9th May 1885.

3. *Expenditure.*—With the exception of Amraoti Camp, Akola andAkot every Municipality spent less than in 1891-92. In Amraoti city the amount is less by Rs. 6,676, and there is a large closing balance. No new works of any importance seem to have been undertaken during the year.

In Amraoti Camp attention was drawn last year to the necessity of establishing a proper system of conservancy. The Resident notices with satisfaction that during the year under report, conservancy was carefully looked after by the committee, but he is unable to gather from the report whether or not a proper system has yet been introduced.

In Akola, the expenditure has increased by nearly Rs. 44,000. This extraordinary increase occurs under the head "Public health and convenience," and is attributable to the large contribution of Rs. 38,000 made by the Municipality during the year towards the scheme sanctioned by the Resident for supplying the town of Akola with pure water (termed in the report the Kapsi water-supply scheme), and also to the unusually large expenditure of Rs. 4,516 under the sub-head "Markets and slaughter houses." No explanation is given in the report as to the cause of the large increase under the latter head, but the Resident presumes that it is due to the establishment of slaughter houses under the Berar Municipal Law, 1886.

In Khamgaon, the expenditure of the year has been entered at Rs. 54,650, thus showing an increase of Rs. 17,069 over the disbursements of the preceding year. But these figures include an investment of Rs. 20,000, so that the real expenditure in this Municipality is less than that of the previous year. A sum of Rs. 2,868-15-5 is said to have been spent on the improvement of the water-supply, but the nature of the particular work undertaken should have been stated. The protection of the drainage area of the Khamgaon tank from pollution is an important matter which deserves the special attention of the Sanitary Commissioner.

The question of improving the water-supply of Shegaon has been long under consideration, and it ought not to be delayed merely for want of a proper plan. The Superintending Engineer should be asked to arrange that the Executive Engineer, West Berar Division, shall take the matter in hand at once. The Commissioner will be good enough to direct the attention of the committee to the question of providing funds for this project when ready.

The Resident understood that the drainage works in progress at Akot were of considerable importance, as it was hoped that they would contribute in a material degree to improve the health of this town, the insanitary condition of which has been the subject of unfavorable comment in former years. Mr. Plowden wishes to know whether the entire drainage scheme for Akot has been completed, and, if not, how much remains to be done.

It is satisfactory to learn that the Municipal Committee of Ellichpur have resolved to undertake a drainage scheme for that town and to carry it out by annual sections. The work should be done systematically in accordance with a working plan, and the progress made each year and the expenditure noted in the annual report.

4. *Notice of Members of Committees.*—The Resident is glad to observe that so considerable a number of Municipal Commissioners have shown a laudable interest in their duties. If, however, the practice of submitting lists of names without any explanation of services rendered is continued, honorable mention will degenerate into a matter of routine. Some attempt should be made at discrimination, and if the particular way in which a member of a committee has made himself useful can be specified, the value of the inclusion of his name in the Commissioner's report will be enhanced.

(By order.)

G. R. IRWIN,

Secretary for Berar.

REPORT

OF THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR

THE YEAR 1892-93.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

Hyderabad:
PRINTED AT THE RESIDENCY GOVERNMENT PRESS.
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No. 7262 of 1893.

FROM

COLONEL K. J. L. MACKENZIE, C.I.E.,

Commissioner, Hyderabad Assigned Districts,

THE SECRETARY FOR BERAR TO THE RESIDENT,

Hyderabad.

Dated Amraoti, the 12th August 1893.

SIR,

I have the honor to submit my report on the administration of municipalities of the Hyderabad Assigned Districts for the year ending 31st March 1893.

2. The report is a few days late, but this was unavoidable owing to other heavy work in my office of an urgent nature which could not be laid aside.

SECTION I.—CONSTITUTION OF MUNICIPALITIES.

The localities in which the Berar Municipal Law of 1886 continued to be in force were the same in the year of report as in the preceding year. The names of these localities with the population of each are as follows:—

	Population.
1. Amraoti Town	28,946
2. Amraoti Camp	4,709
3. Akola	21,470
4. Khamgaon	15,598
5. Shegaon	11,422
6. Akot	15,995
7. Ellichpur	26,637
8. Basim	12,389

The Amraoti Camp Municipality continued, as heretofore, to be excepted from the provision of the law which requires that a certain proportion of the members shall be elected.

2. Ordinarily the constitution of municipal committees consists of—

(*a*) Persons elected as members.

(*b*) Persons appointed as members by the Resident, not exceeding in number one-fourth of the committee.

The law does not provide for the appointment of ex-officio members. The total number of elected members was 90, which is equal to the sanctioned strength. Excluding the camp municipal committee, which is composed of 9 nominated members, the total number of nominated members for the 7 municipalities was 30, which also is equal to the full complement. Of the total number of members (nominated and elected) of all the 8 committees taken together, 35 were officials and 94 were non-officials: 19 were Europeans, and 110 were natives. Of the 19 Europeans, 7 belonged to the Amraoti Camp Municipal Committee. There was only 1 European member in each of the committees at Shegaon and Akot, and 2 in each of the committees at Amraoti Town, Akola, Khamgaon, Ellichpur, and Basim.

3. Annual elections in pursuance of rules 31 and 32 were held in all municipalities except the Amraoti Camp Municipality. The following table shows the number of vacancies in each committee, the number of candi-

dates there were for these vacancies, the total number of electors, and of these the number who voted. There were 72 candidates for the 30 vacancies, and of a total number of 5,276 electors, 1,480 or 28·0 per cent. voted. As regards the interest evinced by electors, there is a striking improvement in Akola and Ellichpur, the two municipalities which showed the worst results in the preceding year. The percentage for Shegaon has decreased by 21·7. The cause of this decrease has not been explained :—

Name of municipality.	No. of vacancies.	No. of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti City	6	19	1,805	449	24·9
Akola	6	12	1,098	309	28·1
Khamgaon	3	12	392	137	34·9
Akot	3	6	550	95	17·3
Shegaon	3	4	205	59	28·7
Ellichpur	6	7	467	229	49·0
Basim	3	12	759	202	26·6
Total ...	30	72	5,276	1,480	28·0

SECTION II.—Income of Municipalities.

4. The following table shows the income of each municipality during the year of report :—

Name of municipality.	Balance on 1st April 1892.			Income from all sources, 1892-93.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Amraoti Town	19,119	0	0	51,825	0	0	70,944	0	0
Amraoti Camp	4,799	11	2	13,801	10	2	18,601	5	4
Akola	11,541	4	9	54,523	10	9	66,064	15	6
Khamgaon	28,746	10	6	39,021	15	10	67,768	10	4
Akot	12,956	10	11	11,119	9	7	24,076	4	6
Shegaon...	3,564	4	8	8,323	14	7	11,888	3	3
Ellichpur	17,212	15	1	20,693	3	10	37,906	2	11
Basim	1,522	12	9	8,688	3	2	10,210	15	11
Total ...	99,463	5	10	2,07,997	3	11	3,07,460	9	9

5. The sources of income were as follows :—

I.—Municipal Rates and Taxes—

	Rs.	a.	p.
Tax on houses and lands	1,693	2	0
Tax on trades and professions (Town Fund)	44,509	13	0
Tolls on roads	5,310	8	0
Water-rate	12,752	8	0
Conservancy including scavenging and latrine rates	19,231	4	0
Sutta tax	25,739	12	0
Jaglia and local cess	1,074	5	6
	1,10,311	4	6

II.—Realizations under Special Acts—

	Rs.	a.	p.
From pounds	21,387	1	3

III.—Revenue derived from municipal property and powers apart from taxation—

Rents of lands, houses, serais, bungalows, &c.	19,770	5	0
Sale proceeds of land and produce of land ...	5,264	10	8
Conservancy receipts, other than taxes and rates	3,186	6	11
Fees and revenue from educational institutions	2,724	8	6
Do. do. medical institutions ...	406	3	6
Do. do. markets and slaughter-houses	40,267	13	1
Miscellaneous	561	9	7
Fines under Municipal Acts	1,268	7	6
Interest of investments	261	1	3
	73,711	2	0

IV.—Grants and contributions for general and special purposes—

For medical purposes	257	8	0

V.—Miscellaneous—

Recoveries on account of services rendered to private individuals	253	0	8
Other items	1,946	3	6
	2,199	4	2

VI.—Extraordinary and Debt—

Advances	5	0	0
Deposits	126	0	0
	131	0	0
Total ...	2,07,997	3	11

Class I.—Municipal Rates and Taxes.

Tax on Houses and Lands.

6. The only municipality which continued to derive an income from this source is the Amraoti Camp Municipality. It is a tax that has been substituted for the tax on professions and trades, and is imposed under section 41-(1) (A) (*a*) of the Berar Municipal Law.

Tax on Trades and Professions.

This tax is a source of income in all municipalities, except the Amraoti Camp Municipality. It is imposed under section 41 (1) (A) of the Berar Municipal Law. The minimum taxable income is Rs. 100 per annum, except in the municipalities of Shegaon, Akot, and Ellichpur, where it is Rs. 200.

Tolls on Roads.

Tolls on roads are at present levied only in the Ellichpur and the Amraoti Town Municipalities to suit the provisions of the present law (see section 41 (1)

(A), (*c*), and (*d*). The title should, to obviate possible misapprehension, be changed to " wheel tax " The Resident asks what justification there is for the levy of this tax where it exists ; the only answer I can give is the want of money to enable the roads to be kept in order

Water-rates.

The water-rate during the year under report was levied only in three municipalities, *viz.*, Khamgaon, Amraoti Town, and Amraoti Camp.

In Khamgaon the factories that use water from the tank alone pay for it, the rest of the town is supplied free, because the sutta tax assisted from other sources provided the original cost of construction, and gives sufficient to maintain the tank works.

In Amraoti Camp the use of the water is taxed, and from the proceeds the municipality contributes towards the maintenance charges of the Wadali tank.

In Amraoti City the tax falls under the description given in section 43 of the Berar Municipal Law.

Conservancy including Scavenging and Latrine Rates.

Nothing is realized under this head either in the Amraoti Camp Municipality or in the Shegaon Municipality. There is apparently no immediate necessity for the imposition of a scavenging tax in the Amraoti Camp Municipality. The Secretary of the committee writes as follows :—

" With respect to the Resident's remarks regarding conservancy and the imposition of a scavenging tax, I am to state that these matters have received attention. The excreta from the seven public latrines in charge of the municipality is regularly buried in trenches on a plan approved of by the Sanitary Commissioner, Dr. Little. The rubbish from European houses and the native hamlets is carted away daily and stacked at a spot, a good distance off, east of the station. The excreta from European houses is buried in trenches within the compounds, and supervision exercised over them. A sub-committee has been appointed to deal with a proper system of scavenging, and the rules framed will in due course be sent forward for sanction."

Satta Tax.

As observed by the Resident, this tax is not a municipal tax properly so called. It is a tax levied on time bargains in cotton and grain. There are only two municipalities in which it is levied, *viz.*, those at Khamgaon and Akola. It is levied for the special purpose of providing a contribution towards the cost of the water works in those two municipalities.

Jaglia and Local Cess.

This is a source of income in only one municipality, that of Shegaon. The Jaglia and Local Cess is levied under the rules in Resident's Book Circular No. XVIII of 1878. The surplus of income over disbursements on account of the maintenance of jaglias at Shegaon is credited to the municipality in pursuance of the direction in rule 4 of the rules published in Resident's Book Circular No. XXXIV of 1882.

Class II.—Realizations under Special Rates.

7. *Pound Fund.*—The income from pounds includes a grant from the surplus pound fund of the district for the improvement of the civil stations of Akola and Amraoti. *Vide*—

(1) Government of India Resolution No. 49, dated 10th February 1865.

(2) Letter No. 1336, dated 31st May 1883, from Secretary for Berar to the Resident, Hyderabad, to the Commissioner, Hyderabad Assigned Districts.

The question of regulating these grants with reference to the provisions of the Rural Boards Law has been under consideration for some time. Proposals have been separately submitted for the Resident's orders.

Class III.—Revenue derived from Municipal Property and Powers apart from Taxation.

8. The income under this major head amounted during the year to Rs. 73,711-2-0 against Rs. 74,903-4-8 in the preceding year. The principal items are rents of lands, and fees and revenue from markets and slaughter houses.

The income under each of the remaining major heads is small, and calls for no particular remark.

Incidence of Municipal Taxation.

The total sum realized under major head "Municipal rates and taxes" amounts to Rs. 1,10,311-4-6.

This falls as follows :—

	Rs.	a.	p.
Amraoti Town	1	1	4
Amraoti Camp	0	10	5
Akola	1	4	2
Khamgaon	1	7	4
Akot	0	4	7
Shegaon	0	4	5
Ellichpur	0	7	9
Basim...	0	7	0

If, however, the taxes below, *viz* :—

	Rs.	a.	p.
1. Tolls on roads	5,310	8	0
2. Khamgaon water-rates	1,435	0	0
3. Sutta tax .., ...	25,739	12	0
4. Jaglia and Local Cess	1,074	5	6
	33,559	9	6

are omitted in terms of the Resident's remarks in review on last report, the incidence in each municipality will be as follows :—

	Rs.	a.	p.
1. Amraoti City	0	15	7
2. Amraoti Camp	0	10	5
3. Akola	0	10	3
4. Khamgaon	0	9	2
5. Shegaon	0	2	11
6. Akot	0	4	7
7. Ellichpur	0	6	5
8. Basim	0	7	0

10. The subjoined is a tabular statement which I believe gives the information the Resident requires as to the percentage under each municipality of the taxation out of its total revenues :—

Statement showing for each municipality in the Hyderabad Assigned Districts the incidence of taxation, &c., for the year 1892-93.

Serial No.	Taxation.	Municipalities.																					
		Amraoti Town.		Amraoti Camp.		Akola.		Khamgaon.		Shegaon		Akot.		Ellichpur.		Basim.							
		Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.	Amount of demand or revenue.	Incidence per head of inhabitants.						
1	Total revenue	55,020	1 14 5	13,645	2 14 4	56,017	2 9 9	38,436	2 7 5	8,165	0 11 5	11,242	0 11 3	21,048	0 12 8	7,339	0 9 6						
2	True taxation.	34,033	1 2 10	2,905	0 9 10	13,964	0 10 5	9,266	0 9 6	1,925	0 2 8	4,767	0 4 9	13,294	0 8 0	4,441	0 5 9						
3	Percentage	61·9	...	21·3	...	24·9	...	24·1	...	23·6	...	42·4	...	63·2	...	60·5	...						
4	Other sources	20,987	0 11 7	10,740	2 4 6	42,053	1 15 4	29,170	1 13 11	6,240	0 8 9	6,475	0 6 6	7,754	0 4 8	2,898	0 3 9						

N.B.—The amounts totalled under "True taxation," Serial No. 2, comes from town fund tax, tax on houses and lands, toll tax, water tax and latrine cess. The balance is what is left after "true taxation" is deducted from total revenue.

SECTION III.—Demand, Collections and Balances.

11. The subjoined table shows for each municipality what revenue had to be collected on account of the actual demand for the year, and the outstanding balances of previous years; what was actually collected and remitted; and what remained to be recovered at the close of the year. The same particulars in respect of each source of income are given in Appendix A:—

Name of municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of outstanding balance of previous years (column 2).	Collections on account of the demand for the current year (column 3).	Total.	Amounts remitted.			Balance outstanding on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Town.	22,812 9 11	55,020 1 6	77,832 11 5	9,987 4 11	41,837 14 1	51,825 3 0	3,634 0 0	102	3,736 0 0	9,191 5 0	13,080 3 5	22,271 8 5
Amraoti Camp.	545 0 0	13,645 0 0	14,190 0 0	201 0 0	13,601 0 0	13,802 0 0	131 0 0	...	131 0 0	213 0 0	44 0 0	257 0 0
Akola ...	3,889 12 11	56,017 7 2	59,907 4 1	2,621 6 2	52,409 11 3	55,031 1 5	...	...	...	1,268 6 9	3,607 11 11	4,876 2 8
Khamgaon.	3,608 9 0	38,435 13 1	42,044 6 1	2,376 5 9	36,645 10 1	39,021 15 10	...	...	...	1,232 3 3	1,790 3 0	3,022 6 3
Shegaon ..	329 2 0	8,164 14 7	8,494 0 7	299 0 0	8,024 14 7	8,323 14 7	...	...	...	30 2 0	140 0 0	170 2 0
Akot ...	426 11 6	11,242 2 1	11,668 13 7	101 9 6	11,018 0 1	11,119 9 7	...	25	25 0 0	325 2 0	199 2 0	524 4 0
Basim ...	2,616 1 6	7,338 11 5	9,954 12 11	1,780 13 6	6,907 5 8	8,688 3 2	16 8 0	...	16 8 0	818 12 0	431 5 9	1,250 1 9
Ellichpur.	1,173 1 6	21,048 7 10	22,221 9 4	879 0 0	19,800 3 10	20,679 3 10	186 7 6	88	274 7 6	107 10 0	1,160 4 0	1,267 14 0
Total ...	35,401 0 4	2,10,912 9 8	2,46,313 10 0	18,246 7 10	1,90,244 11 7	2,08,491 3 5	3,967 15 6	215	4,182 15 6	13,186 9 0	20,452 14 1	33,639 7 1

The outstanding balances of previous years remaining uncollected on 1st April 1892 amounted to Rs. 35,401-0-4. More than 64 per cent. of these outstandings pertain to the Amraoti Town Municipality alone. The Deputy Commissioner's attention was frequently drawn to these large outstandings, and he was asked to take special measures for their recovery. Mr. Hashmut Ali, Attaché, was deputed to assist the committee, and he is at present engaged in the work entrusted to him. Of the balances remaining uncollected on 1st April 1892, Rs. 18,246-7-10 or 51·5 per cent. were collected during the year, Rs. 3,967-15-6 or 11·1 per cent. were remitted, and Rs. 13,186-9-0 or 37·1 per cent. remained as an outstanding balance on 31st March 1893. The recoveries effected by the Amraoti Town Municipality was equal to 43 per cent. of its outstandings.

The demand for the year of report amounted to Rs. 2,10,912-9-8. Of this sum Rs. 1,90,244-11-7 or 90·1 per cent. were collected, Rs 215 were remitted, and Rs. 20,452-14-1 remained as uncollected balances on 31st March 1893. Of these uncollected balances the proportion for the Amraoti Town is 63·9 per cent.

The proportion per cent. collected by each municipality is as follows:—

1. Amraoti Camp ... ... 99·6 per cent.
2. Shegaon ... ... 98·3 ,,
3. Akot ... ... 98·0 ,,
4. Khamgaon ... ... 95·3 ,,
5. Basim ... ... 94·1 ,,
6. Ellichpur ... ... 94·1 ,,
7. Akola ... ... 93·5 ,,
8. Amraoti Town ... ... 76·0 ,,

Compared with the percentage attained by each of the other municipalities, that reached by the Amraoti Town Municipality cannot be said to be satisfactory. The indication is that there is something wrong in the system of collecting. If the Deputy Commissioner, who has been required to take personal action as to this apparent laxity or carelessness, cannot improve matters, other measures will have to be taken.

SECTION IV.—Expenditure.

12. The total expenditure, as shown in Appendix III, amounted to Rs. 1,94,787 against Rs. 2,39,328 in the preceding year, the net decrease being

Rs. 44,541. The figures for each municipality are shown in the following table :—

Serial No.	Name of municipality.	1891-92.	1892-93.	Increase.	Decrease.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs	Rs	
1	Amraoti City ...	48,665	57,237	8,572	...	
2	Amraoti Camp ...	16,309	14,984	...	1,325	
3	Akola	70,010	40,996	...	29,014	
4	Khamgaon ...	54,650	38,051	...	16,599	
5	Akot	17,507	7,385	...	10,122	
6	Shegaon	8,004	9,978	1,974	...	
7	Ellichpur	18,225	18,947	722	...	
8	Basim	5,958	7,211	1,253	...	
	Total ...	2,39,328	1,94,789	12,521	57,060	

The expenditure for each municipality classified according to the major heads in Appendix III was as follows :—

	Amraoti City.	Amraoti Camp.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur.	Basim.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Administration and collection charges.	5,352 0 0	531 13 6	1,721 10 2	2,318 4 2	676 0 11	1,130 9 8	1,075 1 4	827 9 9	13,638 1 6
Public safety ...	2,811 0 0	644 9 11	1,006 14 0	2,141 3 3	634 8 10	298 11 11	7 12 0	382 8 5	7,927 4 4
Public health and convenience.	37,576 0 0	11,950 12 4	34,111 12 4	26,762 10 7	5,484 2 4	7,732 9 2	14,906 14 8	5,732 11 5	1,44,257 8 10
Public instruction ...	4,222 0 0	600 0 0	3,102 5 6	5,700 13 1	310 13 4	494 3 9	2,657 5 4	243 12 11	17,331 5 11
Contributions ...	...	...	...	91 5 4	25 4 0	126 4 6	300 0 0	25 0 0	567 13 10
Miscellaneous ...	276 0 0	457 0 4	1,003 7 0	1,036 15 3	193 15 2	195 5 8	...	...	8,162 11 5
Extraordinary and debt.	7,000 0 0	800 0 0	50 0 0	...	59 12 0	...	...	...	7,909 12 0
Total ...	57,237 0 0	14,984 4 1	40,996 1 0	38,051 3 8	7,384 8 7	9,977 12 8	18,947 1 4	7,211 10 6	1,94,789 9 10

Details of the expenditure incurred by each municipality are given in the following table. Fractions of a rupee have been omitted :—

Particulars.	Amraoti Town.	Amraoti Camp.	Akola.	Kham-gaon.	She-gaon.	Akot.	Ellichpur	Basim.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office establishment ...	3,132	505	761	1,351	495	710	675	632
Collection of taxes ...	2,049	24	886	532	159	396	400	181
Survey of lands ...	...	3	...	...	...	...	...	...
Refunds	171	...	75	126	22	25	...	15
Pensions	...	...	...	308	...	...	...	...
Fire establishment, &c. ..	232	...	...	112	...	...	...	24
Lighting	2,578	645	1,007	2,015	634	299	...	350
Reward for destruction of wild animals and snakes.	1	...	...	14	1	...	8	8
Water supply. Capital outlay	...	...	12,000	445	...	...	45	...
Do. Establishment, repairs, &c.	3,328	828	178	3,060	...	...	125	174

Particulars.	Amraoti Town.	Amraoti Camp.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur.	Basim.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Drainage. Capital outlay	...	...	200	2,524	500	803	1,113	163
Do. Establishment, repairs, &c.	184	...	280	1,173	50	388	150	90
Conservancy ...	15,378	2,069	8,822	8,288	1,947	4,053	10,683	3,872
Hospitals and Dispensaries.	2,246	...	1,072	3,044	537	163	800	...
Vaccination	182	...	32	...	11	26	...	14
Markets and slaughter houses.	6,128	122	3,852	3,577	196	488	310	208
Pounds	314	219	157	216	249	1	216	52
Dâk bungalows and serais.	72	601	387	660	97	302	...	...
Arboriculture ...	699	2,527	1,972	1,339	...	939	225	...
Registration of births and deaths.	19	114	...	24	24	24	6	24
Public Works Establishment.	167	150	752	553	270	40	...	...
Buildings	5,378	119	34	...	1,457	107	708	...
Roads	3,486	5,202	4,372	1,859	146	400	526	1,139
Schools and colleges ..	3,922	...	..	1,902	...	44	..	...
Contributions towards schools and colleges.	...	600	2,982	3,619	311	350	2,573	124
Libraries	300	...	120	180	...	100	84	120
Contributions ...	...	...	...	91	25	126	300	25
Miscellaneous ...	269	355	1,003	959	194	195	...	...
Actual cost of work done for private individuals	7	102	...	78	...	...	...	...
Investments in savings bank.	...	...	...	...	60	...	...	...
Payments of loans ...	7,000	800	...	...	...	...	...	...
Advances (deposits) ...	...	...	50	...	...	...	...	...

The facts which the figures in this table reveal are (1) that the cost of office establishment, &c., in the Amraoti City Municipality is excessive; (2) that the cost of collection in the same municipality is also very high: on both these heads, the Deputy Commissioner's attention has been drawn to examine and report; (3) that payments on account of pensions and gratuities are made only in one municipality, Khamgaon; (4) that fire establishments are maintained only in two municipalities, Amraoti Town and Khamgaon; (5) that the town of Ellichpur is not lighted; (6) that there is no expenditure on account of water-supply in Shegaon and Akot, and very little in Ellichpur and Basim; (7) that the expenditure on works of drainage, generally, is very small; (8) that conservancy has received a fairly large measure of attention in all municipalities, except, perhaps, in Shegaon; (9) that the Khamgaon Municipality stands first as regards assistance given for the maintenance of dispensaries; (10) that markets and slaughter houses absorb a pretty considerable sum for maintenance in the Amraoti Town, and in Akola and Khamgaon; (11) that the Amraoti Town Municipality is the only one where more than five thousand rupees were expended on buildings; (12) that as regards the maintenance of roads in good order, little attention is given to the matter in Shegaon; (13) that at Khamgaon the cost of education is equal to 14·5 per cent. of its total expenditure, whilst at Shegaon and Basim the proportion per cent. of expenditure on education is as low as 4·2 and 1·7 respectively; (14) that except the Amraoti Camp and Khamgaon Municipalities, all contribute towards libraries; and, lastly, (15) that expenditure classified as "Miscellaneous" is comparatively large at Akola and Khamgaon.

SECTION V.—MISCELLANEOUS.

(a) *Prosecution.*

13. The statistics of prosecution for municipal offences during the year and the preceding year are compared in the following statement :—

Serial No.	Name of municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
		1891-92.	1892-93.	1891-92.	1892-93.	1891-92.			1892-93.		
1	2	3	4	5	6	7			8		
						Rs.	a.	p.	Rs.	a.	p.
1	Amraoti City ...	78	295	71	277	136	6	0	372	10	0
2	Amraoti Camp ...	8	105	8	105	1	14	0	91	6	0
3	Akola	69	50	52	45	153	9	0	107	8	0
4	Khamgaon ...	154	111	153	104	279	7	0	175	3	0
5	Akot	88	50	88	48	91	10	0	93	4	0
6	Shegaon	62	75	61	74	28	1	0	184	0	0
7	Ellichpur ...	225	233	214	230	257	7	0	104	6	0
8	Basim	125	225	118	209	81	4	0	186	2	0
	Total ...	809	1,144	765	1,092	1,029	10	0	1,314	7	0

The number of persons sent up for trial has increased by 335, and the number convicted by 327. The increase both in prosecutions and convictions in the Amraoti Town and Amraoti Camp is considerable. It is hoped that the figures for Akola are not indicative of a want of vigilance in enforcing sanitation. The Deputy Commissioner's attention has been drawn to the figures. There is a falling-off also in Khamgaon and Akot; Shegaon shows some improvement, and the prosecutions in Ellichpur afford some evidence that offences are not overlooked there. There is considerable improvement in Basim. For the year of report the percentage of prosecutions to population is as follows :—

1.	Amraoti Camp	2·2
2.	Basim	1·8
3.	Amraoti Town	1·0
4.	Ellichpur	0·9
5.	Khamgaon	0·7
6.	Shegaon	0·6
7.	Akot	0·3
8.	Akola	0·2

(b) *Meetings held by Municipal Committees.*

14. The following table shows the number of meetings held during the year and the attendance at each meeting :—

Serial No.	Name of municipality.	No. of meetings held during the year.		Average attendance at each meeting.	
1	2	3		4	
		1891-92	1892-93.	1891-92.	1892-93.
1	Akola	52	47	3·6	9·7
2	Khamgaon	39	44	6·9	6·3
3	Amraoti City	32	43	8·7	8·1
4	Akot	23	28	8·1	7·9
5	Basim	22	22	7·0	7·0
6	Ellichpur	28	18	13·4	12·6
7	Amraoti Camp...	11	15	5·8	5·0
8	Shegaon	34	28	6·8	6·1

Although there is a slight falling-off in the number of meetings held at Akola, still, compared with the number of meetings held in the other municipalities in the province, the Akola record is the best. There is some improvement in Khamgaon and Akot, and a very appreciable improvement in the Amraoti Town. Shegaon shows a slight falling-off. Basim has remained stationary. The falling-off in Ellichpur is somewhat large. As regards attendance at meetings, Ellichpur like last year shows up worst; there is a considerable improvement in Akola.

(*c*) *Conclusion.*

Amraoti Town Municipality.

15. The regrettable feature in the administration of this municipality is the apparently lax system in vogue for collecting municipal dues. The special measures which are being taken will, it is hoped, put matters on a proper footing.

The opening balance of the year was Rs. 19,119; the income amounted to Rs. 51,825, making a total, at the disposal of the committee, of Rs. 70,944. The expenditure amounted to Rs. 57,237, leaving a balance at the close of the year of Rs. 13,708.

The municipality was visited by the Commissioner on the 25th November 1892 and again on the 29th idem. The principal matters discussed were: (*a*) the drainage scheme which has been so long under consideration; (*b*) change in the system of registering births and deaths; (*c*) disposal of the night-soil. As regards (*a*), the Superintending Engineer has since visited Amraoti and the matter is being considered.

As regards (*b*) and (*c*), the improvements discussed have been carried out, and the Chairman, confirmed by the Sanitary Commissioner, reports that they are satisfactory.

In the month of February the Resident himself met the municipality in durbar.

The following gentlemen were Chairman and Vice-Chairman of the Municipal committee during the periods specified against their names:—

Colonel E. J. Gunthorpe, Deputy Commissioner—Chairman from 1st April 1892 to 16th March 1893.

Mr. H. S. Nicholetts, Deputy Commissioner—Chairman from 17th March 1893 to 31st March 1893.

Mr. W. N. Bapat, Extra Assistant Commissioner—Vice-Chairman throughout the year.

Mr. G. S. Khaparde, B.A., LL.B., High Court Pleader, Bombay—Vice-Chairman throughout the year.

Amraoti Camp Municipality.

16. The satisfactory feature in the working of this municipality is that it has no arrears to collect. It is true that a large proportion of its income is received as a grant from the surplus pound fund, but the area of the municipality is large, and the two taxes which are imposed within this area are difficult to collect from the poorer classes residing in the civil station, in the settlement called Fraserpura, and in the village of Wadali. The opening balance of the municipality was Rs. 4,799-11-2, the income amounted to Rs. 13,801-10-2, making a total available for expenditure of Rs. 18,601-5-4. The expenditure amounted to Rs. 14,984-4-1, leaving a balance at the close of the year of Rs. 3,617-1-3.

The following is a list of the gentlemen who filled the office of Chairman and Vice-Chairman for the periods specified against their names:—

Colonel E. J. Gunthorpe, Deputy Commissioner— Chairman from 1st April 1892 to 13th March 1893.

Mr. H. S. Nicholetts, Deputy Commissioner—Chairman from 14th to 31st March 1893.

Mr. J. R. O'Grady, Extra Assistant Commissioner—Vice-Chairman from 1st April 1892 to 6th June 1892.

Mr. R. A. Simpson, Assistant Commissioner—Vice-Chairman from 23rd July 1892 to 2nd December 1892.

Lieutenant F. R. Mauduit—Vice-Chairman from 13th January to 31st March 1893.

Akola Municipality.

17. The balance on hand on 1st April 1892 was Rs. 11,541, and the income of the year amounted to Rs. 54,524, making a total available for expenditure of Rs. 66,065. The total expenditure was Rs. 40,996, and the closing balance Rs. 25,069. In December 1892, a party of municipal members visited the water works in progress at Kapsi. The necessity of revising the estimate with reference to the funds that could be made available, and with reference also to certain other points, was fully gone into at a meeting presided over by the Commissioner. Of the revised schemes put forward, the one that seemed to offer the best advantages was accepted. It is hoped that before long the town will enjoy the benefit of a pure and abundant water-supply. The town is in need of a complete system of drainage, but the means at the disposal of the committee do not admit of much being at present done.

For the present, therefore, the committee intend to restrict their operations to that part of the town (Tajapet), which requires more immediate attention. Plans and estimates are under preparation by the Public Works Department.

The following gentlemen filled the office of Chairman and Vice-Chairman during the year:—

Mr. Godwin Austen, Officiating Deputy Commissioner—Chairman from 1st April to 6th September 1892.

Captain J. G. Morris, Deputy Commissioner—Chairman from 13th September 1892 to 31st March 1893.

Mr. Sorabji—Vice-Chairman from 1st April to 31st July 1892.

Rao Saheb Deorao Venayek—Vice-Chairman from 1st August 1892 to 31st March 1893.

Mr. Shankar Govind—Vice-Chairman throughout the year.

Khamgaon Municipality.

18. The opening balance of this municipality was Rs. 28,746-10-6. The income of the year amounted to Rs. 39,021-15-10, making a total of Rs. 67,768-10-4. The expenditure was Rs. 38,051-3-8, leaving a balance at the close of the year of Rs. 29,717-6-8. The Deputy Commissioner says that this municipality continues to retain its good name by its general good management, and in particular by the attention it pays to the subject of sanitation.

The Sanitary Commissioner has taken special notice of the cleanly state of the town.

The Deputy Commissioner has drawn the attention of the committee to the fact that the large supply of sullage water now carried off in drains might be made available for irrigation purposes. The experiment is now being tried in one part of the town.

The Deputy Commissioner thinks that there is prejudice against the idea on the part of most cultivators, but a few have promised to give it a fair trial.

The Commissioner met the municipality once in company with the Deputy Commissioner, and can confirm the Sanitary Commissioner's appreciation of their good work.

The following are the names of the gentlemen who filled the offices of Chairman and Vice-Chairman:—

Mr. Manicksha, Extra Assistant Commissioner—Chairman throughout the year.

Mr. MacIntyre—Vice-Chairman throughout the year.

Akot Municipality.

19. The balance in hand on the 1st April 1892 was Rs. 12,956, the income of the year amounted to Rs. 11,119-9-7, making a total of Rs. 24,076-4-6. The expenditure amounted to Rs. 9,977-12-8, leaving a balance available of Rs. 14,098-7-10.

The Deputy Commissioner says that this committee is the least advanced of any in the district, and he is afraid that with a few exceptions the members take little interest in their work. Messrs Phipps, Gulam Hussain and Gabu Sing are mentioned as deserving credit. Mr. Subarao Naidu, Tahsildar, and Mr. Nasarwanji Cawasji of Messrs. Gaddum and Company have recently become members, and the Deputy Commissioner thinks that they will prove useful additions to the committee. As regards the drainage scheme, revised plans and estimates are being prepared by the Public Works Department, and the Deputy Commissioner hopes they will be completed shortly.

The following gentlemen filled the offices of Chairman and Vice-Chairman during the year:—

Mr. Krishnaji Mahadeo, Tahsildar—Chairman from 1st April to 30th June 1892.

Mr. Syed Nuruddin Kaji—Vice-Chairman from 1st April to 31st July 1892.

Mr. Hasoobaba—Vice-Chairman from 1st August 1892 to 31st March 1893.

Shegaon Municipality.

20. The opening balance of this municipality was Rs. 3,564-4-8, and its income amounted to Rs. 8,323-14-7, making a total available for expenditure of Rs. 11,888-3-3. The expenditure amounted to Rs. 7,384-8-7, leaving a balance in hand at the close of the year of Rs. 4,503-10-8. In pursuance of the suggestion in the Resident's review of the Municipal Report for 1891-92, the Deputy Commissioner addressed the Superintending Engineer on the subject of a water supply scheme for Shegaon. The Superintending Engineer in reply says that a scheme was worked out with great minuteness in 1887, and the conclusion arrived at was (1) that the existing tank cannot be depended upon to supply the whole village or even a part of it throughout the whole of every year; (2) that the tank cannot be improved to provide a regular supply throughout the year because of excessive leakage without practically making another bund at a cost of about half a lakh of rupees: the leakage cannot be stopped; that it is not through the bund, but under it, due to the puddle core not having been taken deep enough; (3) that to give an unfailing supply, the cost would amount to at least Rs. 1,25,000. This report having been laid before the Resident, it was ordered that the scheme be dropped, as Shegaon, which is only an agricultural village, cannot afford such a scheme as this.

Regarding the Chairman and one of the members, the Deputy Commissioner writes as follows:—

"In Mr. Rich the Shegaon Municipality have an excellent Chairman, and I wish to record here my appreciation of his services and those of the other persons mentioned by him. Among these is Mr. Maroti Kudtaji, and I would specially bring to your notice the excellent services rendered by this gentleman during his long connection with the town. When I was an Assistant at Khamgaon in 1887-88, Mr. Maroti was the moving spirit in the Shegaon Municipality, and was specially interested in the drainage scheme, and pointed out to me where improvements were intended. These have now been nearly completed, and on revisiting the place last cold weather, I was much struck with the enormous improvement effected. Shegaon can now compare favorably in respect to drainage with any town in Berar, except perhaps Khamgaon. Others of course besides Mr. Maroti have had their share in carrying out the improvements, but without his example to inspire them, I doubt whether the municipal committee would have continued to exist. Certainly it would not have been what it is now, and I think that Maroti merits some special reward."

The Resident is aware that Mr. Maroti's name was specially brought to his notice, and that his good work is not overlooked.

The following are the names of persons who filled the offices of Chairman and Vice-Chairman :—

Mr. E. C. Rich—Chairman throughout the year.

Mr. Cowasji Edulji—Vice-Chairman throughout the year.

Ellichpur Municipality.

21. The balance in hand on 1st April 1892 was Rs. 17,212-15-1, and the income of the year amounted to Rs. 20,693-3-10, making a total of Rs. 37,906-2-11. The expenditure amounted to Rs. 18,947-1-4, leaving a balance at the close of the year of Rs. 18,959-1-7. This balance seems large, but as explained below a large portion of it is kept for the special purpose of carrying out drainage. During the year of report, nearly Rs. 1,200 were expended on drainage. Masonry drains of a total length of 900 feet were constructed, 100 feet of these being covered drains. The drainage is being extended year by year, and the work will be proceeded with in the current year to the extent of the budget provision.

The names of the gentlemen who filled the office of Chairman and Vice-Chairman are given below :—

Colonel Rennick, Deputy Commissioner and Chairman from 1st April to 9th May 1892.

Captain Hastings, Deputy Commissioner and Chairman from 28th November 1892 to 31st March 1893.

Mr. Gir Rao Ramchender, Tahsildar—Vice-Chairman throughout the year.

Mr. Sayad Amjud Hoossain—Vice-Chairman throughout the year.

Basim Municipality.

22. The opening balance of this municipality was Rs. 1,522-12-9. The income of the year from all sources amounted to Rs. 8,688-3-2, making a total of Rs. 10,210-15-11. The expenditure amounted to Rs. 7,211-10-6, leaving a balance in hand at the close of the year of Rs. 2,999-5-5.

The erection of a Crawford's privy, the expenditure of Rs. 202-13-1 on slaughter-houses, the construction of a small drain to carry off sullage water from a well, and the demarcation of the conservancy limits comprehend all the improvements effected during the year. The Deputy Commissioner observes that this is not a brilliant result, but the hands of the committee are tied by want of fund. The income of the municipality is altogether inadequate to the requirements of the town, and does little more than pay for conservancy and establishment charges.

The chief wants are:—

(1) A thorough system of drainage; and

(2) An improvement of the water-supply.

A number of drains were constructed in years past, but unfortunately they appear to have been ill-designed. They are too large, they easily fill up with silt, and are very expensive to clean. Being built of stone and mud, they allow water to percolate into the soil. The Executive Engineer has made a survey for an improved drainage system, but the plans and estimates have not yet been received.

As regards (2), the Deputy Commissioner understands that the District Board have not refused to assist in enlarging and deepening the Itali tank, but have only raised the question whether the proximity of the grave-yard is not an objection. The Civil Surgeon shows that the tank water cannot be polluted by drainage from the grave-yard, and the Deputy Commissioner trusts that the District Board will be able to see their way to making a contribution.

The offices of Chairman and Vice-Chairman were filled by the gentlemen named below :—

Mr. C. A. W. Davies, Officiating Deputy Commissioner, from 1st April 1892 to 14th January 1893.

Dr. O. W. Jones, Civil Surgeon,—Vice-Chairman throughout the year.

23. The Amraoti Town Municipality, it will be seen, requires to bestir itself ; its work does not compare favorably with Akola on some important points.

I have the honor to be,

Sir,

Your most obedient servant,

K. J. L. MACKENZIE,

Commissioner, Hyderabad Assigned Districts.

APPENDICES.

FORM No. I.—*Statement showing the Constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1893.*

1	2	3	4	5	6								7
					Number of member of committee.								
Name of District.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
Amraoti ...	1	Amraoti City.	Berar Municipal Law, 1886.	28,946	...	6	18	24	7	17	2	22	
	2	Do. Camp.		4,709	...	9	...	9	7	2	7	2	
Akola ...	3	Akola ...		21,470	...	6	18	24	8	16	2	22	
	4	Khamgaon ...		15,598	...	3	9	12	2	10	2	10	
	5	Shegaon ...		11,422	...	3	9	12	1	11	1	11	
	6	Akote ...		15,995	...	3	9	12	3	9	1	11	
Ellichpur ...	7	Ellichpur ...		26,637	...	6	18	24	4	20	2	22	
Basim ...	8	Basim ...		12,389	...	3	9	12	3	9	2	10	
Total ...	...	...	...	...	...	39	90	129	35	94	19	110	

FORM NO. II.—*Statement showing the Income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1893.*

| 1 | 2 | 3 | 4 | 5 | | |

FORM No. III.—*Statement showing the Expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1893.*

| 1 | 2 | 3 | 4 | | |

APPENDIX A.—*Statement showing demand, collections and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
AMRAOTI TOWN MUNICIPALITY.												
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.
Town fund tax	5,472 0 0	13,719 8 0	19,191 8 0	3,072 6 0	9,812 4 0	12,884 10 0	639 0	102	741 0	1,760 10	3,805 4 0	5,565 14 0
Water tax	14,311 12 0	11,207 8 0	25,519 4 0	5,232 12 0	3,909 0 0	9,141 12 0	2,210 8	...	2,210 8	6,868 8	7,298 8 0	14,167 0 0
Private water service rate ...	35 14 3	778 10 2	814 8 5	35 14 3	771 12 9	807 11 0	...	...	...	...	6 13 5	6 13 5
Tax on houses and lands ...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	3,600 0 0	3,600 0 0	...	3,023 0 0	3,023 0 0	...	...	...	...	577 0 0	577 0 0
Pound collections ...	23 14 0	1,190 6 9	1,190 6 9	...	1,190 6 9	1,190 6 9	...	...	...	...	...	...
Land revenue	...	1,070 10 0	1,094 8 0	23 14 0	1,070 10 0	1,094 8 0	...	...	...	...	...	...
Cotton market cess ...	...	6,784 8 6	6,784 8 6	...	6,784 8 6	6,784 8 6	...	...	...	...	...	...
„ broker's license fees ...	...	800 0 0	800 0 0	...	800 0 0	800 0 0	...	...	...	...	...	...
„ miscellaneous receipts.	...	278 15 1	278 15 1	...	278 15 1	278 15 1	...	...	...	...	...	...
Grain market cess ...	...	227 10 0	227 10 0	...	227 10 0	227 10 0	...	...	...	...	...	...
„ miscellaneous receipts.	...	46 10 0	46 10 0	...	46 10 0	46 10 0	...	...	...	...	...	...
Weekly market cess ...	246 0 0	2,720 0 0	2,966 0 0	246 0 0	2,720 0 0	2,966 0 0	...	...	...	...	...	...
Sale of street refuse ...	...	631 0 0	631 0 0	...	631 0 0	631 0 0	...	...	...	...	...	...
Municipal fines	...	311 12 0	311 12 0	...	311 12 0	311 12 0	...	...	...	...	...	...
Rent on sites	1,301 9 8	3,558 5 0	4,859 14 8	932 0 8	2,685 11 0	3,617 11 8	84 8	...	84 8	285 1	872 10 0	1,157 11 0
Latrine cess	1,421 8 0	5,506 6 0	6,927 14 0	444 6 0	4,986 6 0	5,430 12 0	700 0	...	700 0	277 2	520 0 0	797 2 0
Public garden receipts ...	...	63 8 9	63 8 9	...	63 8 9	63 8 9	...	...	...	...	...	...
Slaughter-house fees ...	...	715 0 0	715 0 0	...	715 0 0	715 0 0	...	...	...	...	...	...
Miscellaneous receipts ...	...	261 3 3	261 3 3	...	261 3 3	261 3 3	...	...	...	...	...	...
Dak bungalow and serai fees.	...	66 0 0	66 0 0	...	66 0 0	66 0 0	...	...	...	...	...	...
Dispensary fee	...	227 3 0	227 3 0	...	227 3 0	227 3 0	...	...	...	...	...	...
Municipal service to private individuals.	...	1 9 0	1 9 0	...	1 9 0	1 9 0	...	...	...	...	...	...
School fee	...	852 12 0	852 12 0	...	852 12 0	852 12 0	...	...	...	...	...	...
Sale proceeds of night-soil field	...	401 0 0	401 0 0	...	401 0 0	401 0 0	...	...	...	...	...	...
Proceeds from grazing lands.	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped ...	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	22,812 9 11	55,020 1 6	77,832 11 5	9,987 4 11	41,837 14 1	51,825 3 0	3,634 0	102	3,736 0	9,191 5	13,080 3 5	22,271 8 5

APPENDIX A.—*Statement showing demand, collections and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous ars.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31 March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
AMRAOTI CAMP MUNICIPALITY.												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Town fund tax	344	...	344	...	...	...	131	...	131	213	...	213
Water tax	...	1,381	1,381	...	1,369	1,369	...	...	...	...	12	12
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	201	1,524	1,725	201	1,492	1,693	...	...	...	...	32	32
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	8,819	8,819	...	8,819	8,819	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	...	...	...	...	...	...
„ broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	...	...	...	...	...	...	...	...	...	...	...
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	91	91	...	91	91	...	...	...	...	...	...
Rent on sites	...	...	...	...	...	...	...	...	...	...	...	...
Latrine cess	...	...	...	...	...	...	...	...	...	...	...	...
Public garden receipts	...	455	455	...	455	455	...	...	...	...	...	...
Slaughter-house fees	...	148	148	...	148	148	...	...	...	...	...	...
Miscellaneous receipts	...	211	211	...	211	211	...	...	...	...	...	...
Dâk bungalow and serai fees	...	279	279	...	279	279	...	...	...	...	...	...
Dispensary fee	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals	...	102	102	...	102	102	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil field	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing lands	...	605	605	...	605	605	...	...	...	...	...	...
Conservancy and road cleaning	...	30	30	...	30	30	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Total	545	13,645	14,190	201	13,601	13,802	131	...	131	213	44	257

APPENDIX A.—*Statement showing demand, collections and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
					AKOLA MUNICIPALITY							
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Town fund tax ...	3,026 12 9	10,015 0 0	13,041 12 9	2,146 0 8	7,635 3 0	9,781 8 0	...	...	...	880 12 9	2,379 8 0	3,260 4 9
Water tax ...	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate ...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands ...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections ...	...	9,058 6 0	9,058 6 0	...	9,058 6 0	9,058 6 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess ...	...	3,445 1 3	3,445 1 3	...	3,445 1 3	3,445 1 3	...	...	...	...	...	...
„ broker's license fees ..	...	95 0 0	95 0 0	...	95 0 0	95 0 0	...	...	...	...	...	...
„ miscellaneous receipts..	...	118 0 0	118 0 0	...	118 0 0	118 0 0	...	...	...	...	...	...
Grain market cess ...	...	2,617 10 9	2,617 10 9	...	2,617 10 9	2,617 10 9	...	...	...	...	...	...
„ Miscellaneous receipts.	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess ...	...	1,690 0 0	1,690 0 0	...	1,690 0 0	1,690 0 0	...	...	...	...	...	...
Sale of street refuse ...	...	520 0 0	520 0 0	...	520 0 0	520 0 0	...	...	...	...	...	...
Municipal fines... ...	...	107 8 0	107 8 0	...	107 8 0	107 8 0	...	...	...	...	...	...
Rent on sites	406 6 2	5,449 9 2	5,855 15 4	406 6 2	5,196 3 3	5,602 9 5	...	...	...	...	253 5 11	253 5 11
Latrine cess	...	3,949 0 0	3,949 0 0	...	3,949 0 0	3,949 0 0	...	...	...	...	...	...
Public garden receipts ...	22 0 0	779 1 11	801 1 11	20 0 0	751 1 11	771 1 11	...	...	...	2 0 0	28 0 0	30 0 0
Slaughter-house fees ...	55 0 0	815 0 0	870 0 0	...	815 0 0	815 0 0	...	...	...	55 0 0	...	55 0 0
Miscellaneous receipts ...	...	525 2 8	525 2 8	...	525 2 8	525 2 8	...	...	...	...	...	...
Dak bungalow and serai fees.	40 0 0	434 8 0	474 8 0	40 0 0	399 8 0	439 8 0	...	...	...	...	35 0 0	35 0 0
Dispensary fee	...	159 14 0	159 14 0	..	159 14 0	159 14 0	...	...	...	...	...	...
Municipal service to private individuals.	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night soil field	9 0 0	185 0 0	194 0 0	9 0 0	170 0 0	179 0 0	...	...	...	...	15 0 0	15 0 0
Proceeds from grazing lands..	330 10 0	504 0 0	834 10 0	...	504 0 0	504 0 0	...	...	...	330 10 0	...	330 10 0
Conservancy and road cleaning.	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	14,279 11 0	14,279 11 0	...	13,382 13 0	13,382 13 0	...	...	...	...	896 14 0	896 14 0
School fees	...	623 5 9	623 5 9	...	623 5 9	623 5 9	...	...	...	...	...	...
Interest	...	4 0 0	4 0 0	...	4 0 0	4 0 0	...	...	...	...	...	...
Advances recouped ..	...	345 0 0	345 0 0	...	345 0 0	345 0 0	...	...	...	...	...	...
Deposits	...	230 2 0	230 2 0	...	230 2 0	230 2 0	...	...	...	...	...	...
Refunds	...	67 6 8	67 6 8	...	67 6 8	67 6 8	...	...	...	...	...	...
Jaglia, and local cess surplus .	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,889 12 11	56,017 7 2	59,907 4 1	2,621 6 2	52,409 11 3	55,031 1 5	...	...	...	1,268 6 9	3,607 11 11	4,876 2 8

APPENDIX A.—*Statement showing demand, collections and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Oustanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1893.		
							On account of column 2,	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
KHAMGAON MUNICIPALITY.												
Town fund tax ...	Rs. a. p. 2,389 8 0	Rs. a. p. 8,156 8 0	Rs. a. p. 10,546 0 0	Rs. a. p. 1,260 8 0	Rs. a. p. 6,600 8 0	Rs. a. p. 7,861 0 0	Rs.	Rs.	Rs.	Rs. a. p. 1,129 0 0	Rs. a. p. 1,556 0 0	Rs. a. p. 2,685 0 0
Water-tax ...	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate ...	...	1,583 13 9	1,583 13 9	...	1,583 13 9	1,583 13 9	..	...	...	...	...	...
Tax on houses and lands ...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax ...	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections ...	...	624 2 0	624 2 0	...	624 2 0	624 2 0	...	...	...	...	...	...
Land revenue	...	1,010 0 6	1,010 0 6	...	1,010 0 6	1,010 0 6	...	...	...	...	...	...
Cotton market cess ...	...	1,664 3 0	1,664 3 0	...	1,664 3 0	1,664 3 0	...	...	...	...	...	...
„ broker's license fees ...	...	153 0 0	153 0 0	...	153 0 0	153 0 0	...	...	...	...	...	...
„ miscellaneous receipts...	...	164 8 0	164 8 0	...	164 8 0	164 8 0	...	...	...	...	...	...
Grain market cess ...	...	2,044 4 1	2,044 4 1	...	2,044 4 1	2,044 4 1	...	...	...	...	...	...
„ miscellaneous receipts...	...	455 0 0	455 0 0	...	455 0 0	455 0 0	..	...	..	...	...	...
Weekly market cess ..	258 0 0	2,725 0 0	2,983 0 0	258 0 0	2,725 0 0	2,983 0 0	...	...	...	...	...	...
Sale of street refuse ...	...	347 0 0	347 0 0	...	347 0 0	347 0 0	...	...	...	...	...	...
Municipal fines	...	175 3 0	175 3 0	...	175 3 0	175 3 0	...	...	...	...	...	...
Rent on sites	961 1 0	3,258 13 4	4,219 14 4	857 13 9	3,024 10 4	3,882 8 1	...	...	...	103 3 3	234 3 0	337 6 3
Latrine cess	...	1,110 0 0	1,110 0 0	...	1,110 0 0	1,110 0 0	...	...	...	...	...	...
Public garden receipts ...	...	129 13 6	129 13 6	...	129 13 6	129 13 6	...	...	...	...	...	...
Slaughter house fees ..	...	531 12 0	531 12 0	...	531 12 0	531 12 0	...	...	..	...	...	...
Miscellaneous receipts ...	...	878 7 7	878 7 7	...	878 7 7	878 7 7	..	...	...	...	...	...
Dâk bungalow and serai fee...	...	124 4 0	124 4 0	...	124 4 0	124 4 0	...	...	...	...	...	...
Dispensary fees	...	19 5 6	19 5 6	...	19 5 6	19 5 6	...	...	.	...	...	...
Municipal sservice to private individual.	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night soil field	...	...	...	...	...	...	...	...	...	...	...	..
Proceeodstrom grazing lands...	...	218 0 0	218 0 0	...	218 0 0	218 0 0	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	12,356 15 0	12,356 15 0	...	12,356 15 0	12,356 15 0	...	...	...	...	...	...
School fees	...	508 13 6	508 13 6	...	508 13 6	508 13 6	...	...	..	..	...	...
Interest	...	196 14 4	196 14 4	...	196 14 4	196 14 4	...	...	...	...	...	...
Advances recouped ...	...	...	...	...	...	..	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	..
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,608 9 0	38,435 13 1	42,044 6 1	2,376 5 9	36,645 10 1	39,021 15 10	...	...	...	1,232 3 3	1,790 3 0	3,022 6 3

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
					SHEGAON MUNICIPALITY.							
	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs a. p.				Rs. a. p.	Rs.	Rs. a. p.
Town fund tax	329 2 0	1,925 0 0	2,254 2 0	299	1,785 0 0	2,084 0 0	...	...	...	30 2 0	140	170 2 0
Water-tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	671 6 0	671 6 0	...	671 6 0	671 6 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	946 11 3	946 11 3	...	946 11 3	946 11 3	...	...	...	...	...	...
„ broker's license fees... ...	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipt ...	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	489 15 4	489 15 4	...	489 15 4	489 15 4	...	...	...	...	...	...
„ miscellaneous receipts.. ...	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	1,570 0 0	1,570 0 0	...	1,570 0 0	1,570 0 0	...	...	...	...	...	...
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	184 0 0	184 0 0	...	184 0 0	184 0 0	...	...	...	...	...	...
Rent on sites	...	853 3 3	853 3 3	...	853 3 3	853 3 3	...	...	...	...	...	...
Latrine cess	...	...	...	...	...	...	...	...	...	...	...	...
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter-house fees	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous receipts	...	22 1 3	22 1 3	...	22 1 3	22 1 3	...	...	...	...	...	...
Dâk bungalow and serai fees.. ...	...	70 8 0	70 8 0	...	70 8 0	70 8 0	...	...	...	...	...	...
Dispensary fee	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals. ...	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil field ...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing lands ...	...	298 0 0	298 0 0	...	298 0 0	298 0 0	...	...	...	...	...	...
Conservancy and road cleaning ...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	59 12 0	59 12 0	...	59 12 0	59 12 0	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus ...	...	1,074 5 6	1,074 5 6	...	1,074 5 6	1,074 5 6	...	...	...	...	...	...
Subscription for dispensary... ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	329 2 0	8,164 14 7	8,494 0 7	299	8,024 14 7	8,323 14 7	...	...	...	30 2 0	140	170 2 0

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
BASIM MUNICIPALITY.												
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.
Town fund tax	1,612 15 0	2,794 0 0	4,406 15 0	845 3 0	2,436 8 0	3,281 11 0	...	...	...	767 12	357 8 0	1,125 4 0
Water-tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	119 8 0	119 8 0	...	119 8 0	119 8 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	..
Cotton market	...	...	...	...	...	...	...	...	...	...	...	...
„ broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts ...	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts ...	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	1,857 2 5	1,857 2 5	...	1,857 2 5	1,857 2 5	...	...	...	...	...	...
Sale of street refuse	...	..	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	186 2 0	186 2 0	...	186 2 0	186 2 0	...	...	...	...	...	...
Rent on sites	...	...	...	...	...	...	...	...	...	...	...	...
Latrine cess	928 4 0	1,647 6 0	2,575 10 0	860 12 0	1,591 2 0	2,451 14 0	16 8 0	...	16 8	51 0	56 4 0	107 4 0
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter-house fees	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous receipts	...	71 1 0	71 1 0	...	71 1 0	71 1 0	...	...	...	...	...	...
Dâk bungalow and serai fees ...	74 14 6	643 8 0	718 6 6	74 14 6	625 14 3	700 12 9	...	...	...	...	17 9 9	17 9 9
Dispensary fee	...	...	..	...	...	...	...	...	...	...	...	...
Municipal service to private individuals	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil field ...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing lands ...	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy and road cleaning ...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
School fees	..	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	20 0 0	20 0 0	...	20 0 0	20 0 0	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus ...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary ...	...	...	...	..	...	...	...	...	...	...	...	...
Total ...	2,616 1 6	7,338 11 5	9,954 12 11	1,780 13 6	6,907 5 8	8,688 3 2	16 8 0	...	16 8	818 12	431 5 9	1,250 1 9

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
				AKOT MUNICIPALITY.								
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Town fund tax	329 2 0	3,979 0 0	4,308 2 0	4 0 0	3,754 14 0	3,758 14 0	...	25	25	325 2 0	199 2 0	524 4 0
Water-tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate ..	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and land	...	...	...	...	...	...	...	...	..	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	47 10 0	47 10 0	...	47 10 0	47 10 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	2,168 15 0	2,168 15 0	...	2,168 15 0	2,168 15 0	...	...	...	...	...	...
„ broker's license fees ...	...	1,080 0 0	1,080 0 0	...	1,080 0 0	1,080 0 0	...	...	...	...	...	...
„ miscellaneous receipts ...	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	
„ miscellaneous receipts ...	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	95 0 0	986 0 0	1,081 0 0	95 0 0	986 0 0	1,081 0 0	...	...	...	...	..	...
Sale of street refuse	...	227 12 5	227 12 5	...	227 12 5	227 12 5	...	...	...	...	...	...
Municipal fines	...	108 4 0	108 4 0	...	108 4 0	108 4 0	...	...	...	...	...	...
Rent on sites	...	842 14 6	842 14 6	...	842 14 3	842 14 6	...	...	...	...	...	...
Latrine cess	...	787 14 0	787 14 0	...	787 14 0	787 14 0	..	...	...	...	...	...
Public garden receipts	...	268 1 5	268 1 5	...	268 1 5	268 1 5	...	...	...	...	...	...
Slaughter-house fees	...	315 7 0	315 7 0	...	315 7 0	315 7 0	...	...	...	...	...	...
Miscellaneous receipts	...	145 14 4	145 14 4	...	145 14 4	145 14 4	...	...	...	...	...	...
Dâk bungalow and serai fees ...	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fee	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil field ...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing lands ...	...	25 0 0	25 0 0	...	25 0 0	25 0 0	...	...	...	...	...	...
Conservancy and road cleaning ...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Interest	2 9 6	1 13 5	4 6 11	2 9 6	1 13 5	4 6 11	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus ...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary ...	...	257 8 0	257 8 0	...	257 8 0	257 8 0	...	...	...	...	...	...
Total ...	426 11 6	11,242 2 1	11,668 13 7	101 9 6	11,018 0 1	11,119 9 7	...	25	25	325 2 0	199 2 0	524 4 0

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APPENDIX A—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1892-93.*

Source of income.	Outstanding balance of previous year.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1893.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
					ELLICHPUR MUNICIPALITY.							
Town fund tax	Rs. a. p. 958 2 0	Rs. a. p. 4,633 12 0	Rs. a. p. 5,591 14 0	Rs. a. p. 850 8	Rs. a. p. 4,007 4 0	Rs. a. p. 4,857 12 0	Rs. a. p. ...	Rs. ...	Rs. a. p. 88	Rs. a. p. 88 0 0	Rs. a. p. 107 10 0	Rs. a. p. 538 8 0	Rs. a. p. 646 2 0
Water-tax	...	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands ..	...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	2,287 8 0	2,287 8 0	...	2,287 8 0	2,287 8 0	...	...	...	...	...	...	...
Pound collections ...	...	857 2 6	857 2 6	...	857 2 6	857 2 6	...	...	...	...	...	...	...
Land revenue	...	2,207 4 0	2,207 4 0	...	2,197 8 0	2,197 8 0	...	...	...	...	9 12 0	9 12 0	
Cotton market cess ...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ broker's license tax ...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts.	...	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess ...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ miscellaneous receipts.	...	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess ...	...	1,406 0 0	1,406 0 0	...	1,406 0 0	1,406 0 0	...	...	...	...	...	...	...
Sale of street refuse ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	104 0 6	104 0 6	...	104 0 6	104 0 6	...	...	...	...	...	...	...
Rent on sites	...	...	...	...	...	...	...	...	...	...	...	...	...
Latrine cess	214 15 6	6,373 4 0	6,588 3 6	28 8	5,761 4 0	5,789 12 0	186 7 6	...	186 7 6	...	612 0 0	612 0 0	
Public garden receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter-house fees ...	...	609 0 0	609 0 0	...	609 0 0	609 0 0	...	...	...	...	...	...	...
Miscellaneous receipts ...	...	1,831 3 7	1,831 3 7	...	1,831 3 7	1,831 3 7	...	...	...	...	...	...	...
Dâk bungalow and serai fees.	...	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fee	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals.	..	...	...	...	...	...	...	...	...	...	...	...	...
School fee	...	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil field	...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing lands	..	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	..	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	739 5 3	739 5 3	...	739 5 3	739 5 3	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus.	...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,173 1 6	21,048 7 10	22,221 9 4	879 0	19,800 3 10	20,679 3 10	186 7 6	88	274 7 6	107 10 0	1,160 4 0	1,267 14 0	

Extract from the Proceedings of the Resident at Hyderabad, No. 3747, dated Hyderabad Residency, the 8th November 1893.

Read—

Report on the Administration of Municipalities in the Hyderabad Assigned Districts during the year 1892-93.

ORDER.

Number of municipalities and elections.—The number of municipalities remained unchanged. The total number of elected members (90) was equal to the sanctioned strength. The total number of members, elected and nominated, comprised 19 European and 110 native gentlemen. At the elections 72 candidates competed for 30 vacancies. A considerable increase in interest in the elections is reported from Akola and Ellichpur, while in Shegaon a diminution of interest was noticed.

2. *Income.*—The total municipal income for the year amounted to Rs. 2,07,997 against Rs. 2,09,956 in 1891-92. Municipal rates and taxes increased from Rs. 99,033 to Rs. 1,10,311, the principal increase coming under the head Satta Tax (Rs. 25,739 against Rs. 13,073 in 1891-92). In other respects no large variations occur. The Town Fund Tax remained, as before, a large source of income, Rs. 44,509 being credited under this head. This tax as now levied in all the municipalities with the exception of Amraoti Camp will cease to be leviable from the 1st April 1894 (*vide* Government of India Resolution in the Foreign Department No. 656-I., dated 23rd February 1893) or from the date of the imposition of a new tax in substitution, whichever period may first expire. This important change is receiving attention.

With regard to detailed sources of income, the Tolls on Roads levied in Ellichpur and Amraoti, and the Water Rates levied in Amraoti Camp, Amraoti City and Khamgaon were noticed in the review of municipal administration for 1891-92. As to the tolls the Resident does not understand why if other municipalities are able to keep their roads in order without having resort to this form of taxation, Ellichpur and Amraoti should require special treatment. Regarding the water rates in Amraoti Camp, City and Khamgaon, it is explained that in Amraoti City the tax is covered by section 43 of the Berar Municipal Law. It may then be the case that this is not so in Khamgaon and Amraoti Camp. The Resident will be glad to receive the report called for last year about the tolls and water rates to enable him to form a definite opinion about them. It is reported that there is now no necessity for imposing a scavenging tax in Amraoti Camp. The Sub-Committee's proceedings on this subject will, the Resident hopes, be prompt and efficacious. The question of the proper conservancy of the Camp was noticed last year. He would like to know whether the system now in force has been examined in detail and approved by the Sub-Committee.

3. *Incidence of taxation.*—This question is under separate disposal and need not be further discussed here. The figures given still show a great difference in the incidence in different municipalities.

4. *Demands.*—The statement of demands furnished in accordance with last year's resolution shows as regards Amraoti Town very unsatisfactory results. The Commissioner's remarks and action with regard to the large outstanding balance (Rs. 22,271) of this municipality are endorsed and supported by the Resident. The results of the action taken in the current year will be carefully examined when the report for 1893-94 is received.

5. *Expenditure.*—The total expenditure fell from Rs. 2,39,328 in 1891-92 to Rs. 1,94,787. In Akola, in which municipality in 1891-92 Rs. 38,000 were paid towards the Kapsi water works scheme, expenditure was less by Rs. 29,014,

Rs. 12,000 only being expended on water works (capital outlay). The Khamgaon and Akot Municipalities also decreased their expenditure.

Viewed as a whole the municipal funds cannot be said to be at present to be expended on any definite and uniform plan. This the Commissioner clearly shows in his useful criticism at the close of paragraph 12, section IV, of the report. Measures should be taken, as opportunity offers, to enquire whether special local circumstances necessitate expenditure in such different proportions and on such different objects. Prominent defects, such as the absence of lighting in Ellichpur, deficient conservancy arrangements, and bad roads in Shegaon should be taken up at once. The cost of office establishment in the Amraoti City Municipality is another matter for early attention calling for special action, since in that municipality the large amount of uncollected dues gives reason for thinking that the municipal establishment has not been kept up to the proper performance of its duties.

6. *General.*—The administration of the Amraoti City Municipality has already been noticed. Amraoti Camp calls for no special remark. It is satisfactory that in Akola it is likely that the town will soon enjoy a good water-supply, and that the Committee are taking up the question of drainage, as to which the Resident hopes that their efforts will be continuous and effective. In Khamgaon the Resident observes with satisfaction the favorable notice that the Committee have received from the Commissioner and Sanitary Commissioner. The Akot Committee are said to be backward; the Resident hopes that in the future they will earn for themselves a different character. It is regretted that so little has been done in the year to further the drainage scheme. In Shegaon the water supply scheme has fallen through. The services of Mr. Rich, the Chairman, and Mr. Maruti are brought to special notice, and the Resident is glad to hear that these gentlemen have done good work. Proper conservancy and the maintenance of better roads are matters to which the Shegaon Municipality can usefully apply themselves. In Ellichpur some progress was made with the drainage scheme, and with a large balance available for the purpose it is hoped that the work in the current year will be well pushed on. The Basim Municipality did little owing to want of means; if the income of the town is altogether inadequate for its requirements, proposals for fresh taxation should be considered and submitted for sanction.

(By order.)

A. L. P. TUCKER,

Secretary for Berar.

REPORT

ON THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR

THE YEAR 1893-94.

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1894.

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No. 994-R., dated Amraoti, the 21st August 1894.

From—Colonel K. J. L. Mackenzie, C.I.E., Commissioner, Hyderabad Assigned Districts,

To—The Secretary for Berar to the Resident, Hyderabad.

I have the honor to submit my report on the administration of the municipalities in the Hyderabad Assigned Districts for the year ending 31st March 1894.

Section I.—Constitution of Municipal Committees.

A municipal committee in Berar consists ordinarily of (*a*) persons *elected* as members, and (*b*) persons *appointed* as members by the Resident. Appointed members never exceed in strength one-fourth of the committee. In special cases, municipalities may be excepted wholly or in part from the operation of those provisions of the law which require that a certain proportion of the members shall be elected.

Number of municipalities.

2. Up to the 31st March 1893, the Berar Municipal Law was in force only in eight places, *viz.* :—

(1) Amraoti Town.	(5) Shegaon.
(2) Amraoti Camp.	(6) Akot.
(3) Akola.	(7) Ellichpur.
(4) Khamgaon.	(8) Basim.

With effect from the 1st April 1893 the law was applied to three other places, *viz.* :—

(1) To Buldana by *Residency Orders* Notification No. 38, dated 17th February 1893.

(2) To Yeotmal by *Residency Orders* Notification No. 56, dated 27th February 1893.

(3) To Ellichpur Civil Station by *Residency Orders* Notification No. 91, dated 27th March 1893.

And, by *Residency Orders* Notification No. 80, dated the 15th March 1893, the area of the Basim Municipality was extended so as to bring within its limits the civil station of Basim.

There were thus eleven municipal committees at work during 1893-94, against eight in the preceding year.

Population of municipalities.

3. The population of each of the existing municipalities is as follows :—

1. Amraoti Town	28,946
2. Amraoti Camp	4,709
3. Akola	21,470
4. Khamgaon	15,598
5. Shegaon	11,422
6. Akot	15,995
7. Ellichpur City	26,637
8. Ellichpur Civil Station	9,603
9. Buldana	3,243
10. Basim	12,389
11. Yeotmal	6,464

Municipalities exempted from the operation of the provisions regarding elections.

4. Of the eleven municipalities in existence, those at Amraoti Camp, Buldana, Yeotmal, and the civil station of Ellichpur are excepted wholly from the operation of such of the provisions of the law as require that a certain proportion of the members shall be elected.

The Basim Municipality has only partially been so excepted, the order as to exception being applicable only to the civil station ward.

Strength of municipal committees.

5. The strength of each municipal committee is as shown below :—

Name of municipality.	Sanctioned strength.		Total.	Actual strength on 31st March 1894.		Total.
	Nominated.	Elected.		Nominated.	Elected.	
1. Amraoti City	6	18	24	6	18	24
2. Akola	6	18	24	6	18	24
3. Ellichpur City	6	18	24	5	17	22
4. Basim	5	9	14	5	9	14
5. Yeotmal	14	...	14	14	...	14
6. Khamgaon	3	9	12	3	9	12
7. Shegaon	3	9	12	3	9	12
8. Akot	3	9	12	3	9	12
9. Ellichpur Civil Station ..	12	...	12	12	...	12
10. Buldana	12	...	12	12	...	8
11. Amraoti Camp	10	...	10	8	..	
Total ...	80	90	170	77	89	166

Of the 166 members on 31st March 1894, 54 were officials and 112 non-officials. 31 were Europeans and 135 Natives. The figures for each municipality are as follow :—

	Official.	Non-official.	European.	Native.
Amraoti City	4	20	2	22
Amraoti Camp	7	1	5	3
Akola	11	13	3	21
Khamgaon	3	9	2	10
Shegaon	1	11	1	11
Akot	2	10	1	11
Ellichpur City	3	19	1	21
Ellichpur Civil Station	7	5	6	6
Buldana	9	3	5	7
Basim	5	9	3	11
Yeotmal	2	12	2	12

Electors.

6. The proportion per cent. of electors to population in each municipality is as follows :—

Akola	1·7
Amraoti	1·1
Ellichpur City	1·0
Basim	0·9
Akot	0·5
Shegaon	0·5
Khamgaon	0·4

Elections.

7. The following table shows for each municipalit y the result of the annual elections held in pursuance of rule 31 of the rules made by the Resident under the Berar Municipal Law :—

Name of municipality.	Number of vacancies.	Number of candidates	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti Town	6	10	2,178	342	15·7
Amraoti Camp	...	...	...	...	...
Akola	6	14	1,045	372	35·6
Khamgaon	3	6	447	69	15·4
Shegaon	3	3	200	61	30·5
Akot	3	9	358	90	25·1
Ellichpur City	6	13	588	282	47·9
Ellichpur Civil Station ...	...	...	...	...	...
Buldana	...	...	...	...	...
Basim	3	10	532	123	23·1
Yeotmal	...	...	...	...	...
Total ...	30	65	5,348	1,339	25·0

The table shows that of the total number of electors in the municipalities named, only 25 per cent. (taking the average of all municipalities) voted ; and that while the percentage at Ellichpur went as high as 47·9, that at Amraoti Town and Khamgaon was only a little over 15. The figures in other municipalities come between these extremes.

Meetings.

8. The following table shows the number of meetings held during the year by each municipal committee and the attendance at each meeting :—

Serial No.	Name of municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
1	2	3		4	
		1892-93.	1893-94.	1892-93.	1893-94.
1	Amraoti Town	43	37	8·1	8·9
2	Amraoti Camp	15	13	5·0	5·1
3	Akola	47	42	9·7	9·2
4	Khamgaon	44	62	6·3	6·9
5	Shegaon	28	25	6·1	7·0
6	Akot	28	30	7·9	7·6
7	Ellichpur City	18	27	12·6	13·0
8	Ellichpur Civil Station	...	16	...	6·0
9	Buldana	...	21	...	7·0
10	Basim	22	39	7·0	8·4
11	Yeotmal	...	26	...	7·3

Ordinarily a municipal committee is required to meet for the transaction of business at least once in every month. The table shows that in no case were there fewer than 12 meetings in the year, while at Khamgaon as many as 62 were held.

As regards the number of members who attended the meetings, Ellichpur, like last year, again shows the best average. The average attendance at the Amraoti Camp municipal meetings is the smallest on record.

Section II.—Income of Municipalities.

Amount of income.

9. The income of each municipality during 1893-94 was as shown below :—

Name of municipality.	Balance on 1st April 1893.			Income from all sources, 1893-94.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Amraoti Town	13,708	0	0	60,303	0	0	74,011	0	0
Amraoti Camp	3,617	1	3	14,236	14	9	17,854	0	0
Akola	25,068	14	6	1,77,122	0	11	2,02,190	15	5
Khamgaon	29,717	6	8	55,591	8	4	85,308	15	0
Shegaon	4,503	10	8	8,410	14	11	12,914	9	7
Akot	14,098	7	10	14,446	10	9	28,545	2	7
Ellichpur City	18,959	1	7	19,781	1	8	38,740	3	3
Ellichpur Civil Station ...	1,525	14	6	9,932	13	8	11,458	12	2
Buldana	6,230	0	3	6,109	13	6	12,339	13	9
Basim	4,537	10	0	11,763	15	9	16,301	9	9
Yeotmal	3,117	9	5	5,700	3	6	8,817	12	11
Total ...	1,25,083	12	8	3,83,399	1	9	5,08,482	14	5

Sources of income.

10. The sources of income were as follows :—

I.—Municipal rates and taxes—

	Rs.	a.	p.
Tax on houses and lands	2,139	5	3
Tax on animals and vehicles	248	14	0
Tax on trades and professions	52,026	2	0
Tolls on roads	7,228	13	9
Water-rate	21,641	4	1
Conservancy including scavenging and latrine rates	17,343	0	6
	1,00,627	7	7

II.—Realizations under Special Acts—

From pounds	7,502	0	0

III.—Revenue derived from municipal property and powers apart from taxation—

Rents of lands, houses, serais, bungalows, &c. ...	19,101	9	1
Sale proceeds of lands and produce of lands, &c. ...	8,176	11	9
Conservancy receipts, other than taxes and rates...	3,834	11	8
Fees and revenue from educational institutions ...	2,777	4	9
Do. medical do. ...	522	14	3
Do. markets and slaughter-houses	44,533	2	5
Miscellaneous	1,962	2	1
Fines under Municipal Acts	1,208	4	8
Interest of investments	2,180	13	10
	84,297	10	6

IV.—Grants and contributions for general and special purposes—

For general purposes	24,484	0	0

V.—Miscellaneous.—

	Rs.	a.	p.
Sutta tax	37,507	11	6
Jaglia and local cess	1,069	7	0
Recoveries on account of service rendered to private individuals	135	5	7
Other items	1,775	7	7
	40,487	15	8

VI.—Extraordinary and Debt—

Loans	1,26,000	0	0
Total	3,83,399	1	9

11. *Tax on houses and lands.*—This tax is levied in two municipalities only, Amraoti Camp and Buldana. It is imposed under section 41 (1) (A) (*a*) of the Berar Municipal Law.

12. *Tax on animals and vehicles.*—This tax is levied only in the Buldana Municipality. It is imposed under section 41 (1) (A) (*d*) of the Berar Municipal Law. In the towns of Ellichpur and Amraoti "road tolls" are levied.

13. *Tax on persons practising any profession or carrying on trade.*—Originally this tax was levied under the old Municipal Law. Under the present law, in order to embrace all who *resided* within municipal limits, whether the exercise of their profession was *within* or *without*, sanction to a tax under section 41 (1) (B) was obtained; and the levy is under this: the powers under section 41 (1) (A) (*b*) were insufficient, as residents exercising their professions without limits escaped, and this would have been unfair and unequal.

The tax is levied in all municipalities except the municipalities of Amraoti Camp, and Buldana.

14. *Tolls on roads.*—Tolls on roads are continued to be levied in the two town municipalities of Amraoti and Ellichpur. The sum realized at Amraoti was Rs. 3,757 and that realized at Ellichpur was Rs. 3,471-13-9.

The special report called for by the Resident on the subject of these tolls will follow in a few days. The file on the subject is not yet complete.

15. *Water rate*—Income from this source is derived only in the four municipalities of Amraoti Town, Amraoti Camp, Khamgaon, and Buldana. The information asked for by the Resident regarding the nature, &c., of this source of municipal income has been separately submitted—*vide* this office No. 2198, dated the 2nd March 1894.

16. *Conservancy including scavenging and latrine rates.*—The several municipalities in which an income under this head is derived are :—

(1) Amraoti City, (2) Basim, (3) Khamgaon, (4) Akot, (5) Akola, and (6) Ellichpur Town.

In the municipalities numbered 1 to 5, these "latrine rates" are levied on the authority of certain bye-laws sanctioned by the Resident under section 15, Act IV of 1873 (the Punjab Municipal Act). In the Ellichpur town a scavenging tax is levied under section 42 of the present Berar Municipal Law.

The present law provides that in fixing the rate or amount of a scavenging tax, regard shall be had to the principle that the total net proceeds of the tax should not exceed the cost of the scavenging done by municipal sweepers. The reports submitted by the Committees do not show whether this principle is strictly kept to. The attention of Deputy Commissioners will be drawn to the matter.

The municipalities which levy no scavenging tax are Amraoti Camp, Shegoan, Ellichpur Civil Station, Buldana, and Yeotmal. As regards the Amraoti Camp Municipality, it was reported last year that the measures taken for its conservancy were sufficient, and that therefore no scavenging tax has been imposed.

Recently I have had reason to doubt whether the Deputy Commissioner ought to be satisfied with existing arrangements, and he will be asked in consultation with the Sanitary Commissioner to look into the question.

As regards the municipalities of Shegaon and Buldana investigation, as in the case of Amraoti Camp, will be invited. Proposals for the imposition of a scavenging tax at the Ellichpur Civil Station and at Yeotmal are under consideration.

Class II.—Realizations under Special Acts—

17. *Pound Fund.*—The income from pounds consists of the surplus accruing under section 18 of Act I. of 1871 in respect of all pounds situated within municipal limits.

Class III.—Revenue derived from municipal property and powers apart from taxation—

18. *Rents of lands, &c.*—Rents from Government lands situated within municipal limits are made over annually to the municipality. The lands themselves are kept in the hands of the Revenue authorities, and administered as other Government lands—*vide* Resident's Book Circular VIII., Chapter VI. Volume II. of the Berar Book Circular Code.

19. The other items of income under this class call for no remark.

Class IV.—Grants and Contributions—

20. *Grants from local funds for general purposes.*—The income under this head consists of the annual grant from the surplus accruing under section 18 of Act I. of 1871 in respect of all pounds situated in the district outside municipal limits. The question of regulating these grants with reference to the provisions of the Rural Boards Law, section 22 (1) (*f*), and with reference, also, to the requirements of civil stations is still under consideration—the proposals submitted to the Resident having been remanded for further inquiry. An estimate of the annual expenditure in each civil station will shortly be submitted. The estimate will be based on the actual expenditure in past years on account of roads and bridges, arboriculture, public gardens, water-supply, lighting, repairs to travellers' bungalows, and conservancy works.

Class V.—Miscellaneous—

21. *Sutta Tax.*—As previously explained, this is not a municipal tax properly so called. It is a tax levied on time bargains in cotton and grain.

There are only two municipalities in which it is levied, *viz.*, those at Khamgaon and Akola. It is levied for the special purpose of providing a contribution towards the cost of the water-supply in those two municipalities.

Municipal Taxation.

Incidence of taxation.

22. The total sum realized under class I., municipal rates and taxes (including tolls on roads and water rate) amounts to Rs. 1,00,627-7-7. The incidence per head of the population for each municipality is as shown below :—

	Rs.	a.	p.
1. Amraoti Town	1	6	4
2. Buldana	1	0	1
3. Amraoti Camp	0	11	2
4. Khamgaon	0	10	1
5. Akola	0	9	11
6. Akot	0	8	2
7. Yeotmal	0	7	11
8. Ellichpur City	0	7	0
9. Basim	0	6	0
10. Shegaon	0	2	6
11. Ellichpur Civil Station	0	1	9

Taxes which may be imposed under the Law.

23. The taxes which may be imposed under the Berar Municipal Law at present in force are—

(1) Tax on buildings and lands (section 41-1-A-a).

(2) Tax on persons, resident *within* municipal limits, practising any profession or art or carrying on any trade or calling (section 41-1-A-b).

(3) Tax on vehicles and animals used for riding, driving, draught or burden, and dogs kept within the municipality (section 41-1-A-c).

(4) Tax on vehicles, &c., used as aforesaid entering the municipality (section 41-1-A-d).

(5) Tax on menial and domestic servants (section 41-1-A-e).

(6) Octroi on animals for slaughter or goods or both brought within the municipality for consumption and used therein (section 41-1-A-f).

(7) Any other tax sanctioned by the Resident and the Governor General in Council (section 41-1-B).

(8) Scavenging tax (section 42).

(9) Water tax (section 43).

Taxes imposed by the several municipalities.

24. The taxes levied by each municipality in Berar are as shown below with reference to the numbers in previous paragraph:—

AMRAOTI TOWN.—*Tax No 3*, levied as "Road Tolls," sanctioned by the Resident—*vide Residency Orders* Notification No. 203, dated 13th December 1882; also *Residency Orders* Notification No. 90, dated 11th May 1883.

Tax No. 7. Tax on persons who reside or who practise any profession or art or who carry on any trade or calling within or without municipal limits, sanctioned by Government of India Foreign Department letter No. 1476-I., dated 2nd May 1894.

Tax No. 8, levied as "Latrine Cess"—*Residency Orders* Notification No. 154-A., dated 11th September 1882, and *Residency Orders* Notification No. 112, dated 9th June 1884.

Tax No. 9, levied as "Water-rate"—*Residency Orders* Notification No. 218, dated 12th December 1885. Recovered partly as a tax and partly as payment for the use of the Kalapani tank water. Rules for the maintenance of the Amraoti water-works were sanctioned by the Resident in letter No. 7, dated 20th January 1888, from the Secretary to the Resident in the Public Works Department.

AMRAOTI CAMP—*Tax No. 1.* Secretary for Berar to the Resident, No. 1221, dated 18th March 1891.

Tax No. 9. Recovered as "payment for the use of the Wadali tank water"—Letter No. 2-I., dated 7th January 1888, from Secretary to Resident, Public Works Department.

AKOLA—*Tax No. 7.* Tax on persons who reside or who practise any profession or art, or who carry on any trade or calling—Foreign Department letter No. 1476-I., dated 2nd May 1894.

Tax No. 8, levied as "Latrine Cess"—Secretary for Berar to the Resident, No. 3012, dated 27th November 1882.

KHAMGAON—*Tax No. 7.* Tax on persons who reside, or who practise any profession or art, or who carry on any trade or calling—Foreign Department letter No. 1476-I, dated 2nd May 1894.

Tax No. 8, levied as "Latrine Cess"—*Residency Orders* Notification No. 5, dated 10th January 1883.

Tax No. 9 is recovered only from the factories who use the tank water. Rules for the maintenance of the Khamgaon water-works were sanctioned in letter No. 7, dated 20th January 1888, from the Secretary to the Resident, Public Works Department.

SHEGAON—*Tax No. 7.* Tax on persons who reside, or who practise any profession or art, or who carry on any trade or calling—Foreign Department letter No. 1476-I., dated 2nd May 1894.

AKOT—*Tax No. 7.* Ditto ditto ditto

Tax No. 8, levied as "Latrine Cess"—*Residency Orders* Notification No. 220, dated 21st October 1884.

ELLICHPUR TOWN—*Tax No.* 3, levied as "Road Tolls," sanctioned by Resident, *vide Residency Orders* Notification No. 122, dated 5th November 1875.

Tax No. 7. Tax on persons who reside, or who practise any profession or art, or who carry on any trade or calling—Foreign Department letter No. 1476-I., dated 2nd May 1894.

Tax No. 8, levied as "Latrine Cess"—*Residency Orders* Notification No. 115, dated 16th June 1887.

ELLICHPUR CIVIL STATION—*Tax No. 7*, levied as "Town Fund." at present. Proposals are under consideration for levying tax No. 8.

BULDANA—*Tax No. 1. Residency Orders* Notification No. 194, dated 12th July 1893.

Tax No. 3. Residency Orders Notification No. 195, dated 12th July 1893.

Tax No. 9. Residency Orders Notification No. 221, dated 27th July 1893.

BASIM—*Tax No 7.* Tax on persons who reside or who practise any profession or art, or who carry on any trade or calling—Foreign Department letter No. 1476-I., dated 2nd May 1894.

Tax No. 8, levied as "Latrine Cess"—*Residency Orders* Notification No. 44, dated 21st March 1883.

YEOTMAL—*Tax No. 7*, levied as "Town Fund" at present. Proposals are under consideration for levying taxes Nos. 3 and 8.

Tax on houses and lands.

25. It will be seen from the above that tax No. 1 (tax on houses and lands) is levied only in two municipalities—Amraoti Camp and Buldana.

Tax on professions and trade.

26. Tax No. 2 (tax on professions and trades) is nowhere levied because, as already explained, a substitute for it—gathering in residents practising professions *without* limits—is obtained under section 41-1-B.

Tax on vehicles and animals.

27. Tax No. 3 (wheel and animal tax) is levied in three municipalities, *viz.*, Amraoti Town, Ellichpur Town, and Buldana. The tax levied in the Amraoti and Ellichpur Towns is levied as "Road Tolls." As explained in paragraph 16, inquiry is being made regarding these tolls, and a separate report on the subject will be submitted shortly.

Tax on vehicles and animals entering the municipality; tax on servants, and octroi on animals and goods.

28. Taxes Nos. 4, 5 and 6 (tax on vehicles and animals entering the municipality; tax on servants, and octroi on animals and goods) are nowhere levied.

Tax on residents practising any profession or art or carrying on any trade or calling.

29. Tax No. 7 (tax on professions and trade) is levied in all municipalities except Amraoti Camp and Buldana, who in lieu thereof pay tax No. 1—see paragraph 26.

Scavenging tax.

30. Tax No. 8 (scavenging tax) is levied in Amraoti Town, Akola, Khamgaon, Akot, Ellichpur Town, and Basim. Except at Basim, the tax is levied in the municipalities named as a "Latrine Cess" on the authority of bye-laws sanctioned by the Resident under section 15, Act IV. of 1873 (The Punjab Municipal Act).

Water-tax.

31. Tax No. 9 (water-tax) is levied in four municipalities, *viz.*, Amraoti Town, Amraoti Camp, Khamgaon and Buldana.

Number of taxes levied by each municipality.

32. The municipalities which levy only one tax are Shegaon, Ellichpur Civil Station, and Yeotmal. Those which levy two are Amraoti Camp, Akola, Akot, and Basim. Those which levy three are Khamgaon, Ellichpur Town, and Buldana. The only municipality which levies four taxes is the Amraoti Town Municipality.

Incidence per head of population on all sources of income except loans and grants.

33. The total income from all sources including loans and grants for special purposes amounts to Rs. 3,83,399-1-9. Excluding loans and grants, the incidence of income contributed per head in each municipality on its population is as follows :—

	Rs.	a.	p.
Amraoti Town	2	1	5
Amraoti Camp	1	5	2
Akola	2	0	1
Khamgaon	3	9	0
Shegaon	0	11	9
Akot	0	14	5
Ellichpur City	0	11	11
Ellichpur Civil Station	0	9	9
Buldana	1	9	3
Basim	0	10	9
Yeotmal	0	14	1

Section III—Demand, Collection and Balances.

Demand for 1893-94 and outstanding balances of previous years.

34. The subjoined table shows, for each municipality, what revenue had to be collected on account of the actual demand for the year and the outstanding balances of previous years; what was actually collected and remitted; and what remained to be recovered at the close of the year. The same particulars in respect of each source of income are given in appendix A.

Statement.

Name of Municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of outstanding balance of previous years, column 2.	Collections on account of the demand for the current year, column 3.	Total.	Amounts remitted.			Balance outstanding on 31st March 1894.		
							On account of column 2.	On account of col. 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
Amraoti Town..	22,271 8 5	51,854 10 6	74,126 2 11	15,280 12 6	45,022 10 6	60,303 7 0	4,702 9 11	536 8 0	5,239 1 11	2,288 2 0	6,295 8 0	8,583 10 0
Amraoti Camp..	257 0 0	14,082 2 9	14,339 2 9	257 0 0	13,980 10 9	14,237 10 9	...	...	...	...	101 8 0	101 8 0
Akola ...	5,184 2 8	1,76,718 4 8	1,81,902 7 4	3,579 10 0	1,74,377 7 8	1,77,957 1 8	136 7 11	...	136 7 11	1,468 0 9	2,340 13 0	3,808 13 9
Khamgaon ...	3,022 6 3	55,203 10 0	58,226 0 3	1,643 6 4	53,948 2 0	55,591 8 4	...	...	...	1,378 15 11	1,255 8 0	2,634 7 11
Shegaon ..	170 2 0	8,352 4 11	8,522 6 11	91 10 0	8,319 4 11	8,410 14 11	30 0 0	...	30 0 0	48 8 0	33 0 0	81 8 0
Akot ...	4,163 12 0	11,224 14 9	15,388 10 9	3,438 4 0	11,008 6 9	14,446 10 9	...	...	...	725 8 0	216 8 0	942 0 0
Ellichpur City..	1,267 14 0	21,768 1 2	23,035 15 2	765 2 6	19,015 15 2	19,781 1 8	22 10 0	...	22 10 0	480 1 6	2,752 2 0	3,232 3 6
Ellichpur Civil Station.	1,282 0 0	11,221 7 8	12,503 7 8	1,107 0 0	8,825 13 8	9,932 13 8	...	...	...	175 0 0	2,395 10 0	2,570 10 0
Buldana ...	1,077 5 6	6,834 4 11	7,911 10 5	495 0 1	5,614 13 5	6,109 13 6	16 0 0	23 0 0	39 0 0	566 5 5	1,196 7 6	1,762 12 11
Basim ...	1,611 1 9	12,208 11 0	13,819 12 9	894 14 3	10,869 1 6	11,763 15 9	643 4 0	...	643 4 0	72 15 6	1,339 9 6	1,412 9 0
Yeotmal ...	1,961 14 8	8,406 14 3	10,368 12 11	1,756 14 3	3,943 5 3	5,700 3 6	3 8 0	...	3 8 0	201 8 5	4,463 9 0	4,665 1 5
Total ...	4,269 3 3	3,77,875 6 7	4,20,144 9 10	29,309 9 11	3,54,925 11 7	3,84,235 5 6	5,554 7 10	559 8 0	6,113 15 10	7,405 1 6	22,390 3 0	29,795 4 6

The outstanding balances of previous years remaining uncollected on 1st April 1893 amounted to Rs. 42,269-3-3. The demand for the year of report amounted to Rs. 3,77,875-6-7, so that the total amount to be collected during the year was Rs. 4,20,144-9-10. Of this sum, the amount recovered was Rs. 3,84,235-5-6, and the total amount remitted was Rs. 6,113-15-10, the balance remaining uncollected on 31st March 1894 being Rs. 29,795-4-6. Of this balance Rs. 7,405-1-6 were on account of the demand for previous years and Rs. 22,390-3-0 on account of the demand for the year of report.

Collection of the demand for 1893-94.

35. The proportion per cent. of the demand for 1893-94 collected by each municipality is as follows:—

1. Shegaon	...	99·6	7. Ellichpur Town	...	87·8
2. Amraoti Camp	...	99·2	8. Amraoti Town	...	86·8
3. Akola	...	98·6	9. Buldana	...	82·1
4. Akot	...	98·0	10. Ellichpur Civil Station.		78·6
5. Khamgaon	...	97·7			
6. Basim	...	89·0	11. Yeotmal	...	47·0

Collections in the municipalities numbered 6 to 11 cannot be said to be satisfactory. The Municipal Committees of Basim, Ellichpur Town, Buldana, and Ellichpur Civil Station have vouchsafed no explanation. There is a considerable improvement in the Amraoti Town. The proportion per cent. collected last year was 76·0; the proportion collected during the year of report has risen to 86·8. Yeotmal occupies the last position. This is due to the grant from the surplus pound fund not having been credited to the municipality during the year.

Collection of outstanding balances of previous years.

36. As regards the collection of the outstanding balances of previous years, it is extremely satisfactory to note that the Amraoti Town Municipality has succeeded in reducing its outstandings from Rs. 22,271-8-5 on 1st April 1893 to Rs. 2,288-2-0 on the 31st March 1894; and also that Akola has reduced its outstandings from Rs. 5,184-3-8 to Rs. 2,468-0-9. Khamgaon, too, has done fairly well.

Section IV—Expenditure.

Total expenditure incurred by each municipality.

37. The total expenditure during the year of report amounted to Rs. 3,66,930, being a net increase over the expenditure of the preceding year of Rs. 1,72,141. The increase is due to (1) the payment of contribution by the Akola Municipality towards the water works, and (2) to an increase during the year in the number of municipalities. The figures for each municipality are shown in the following table:—

Serial No.	Name of municipality.	1892-93.	1893-94.	Increase.	Decrease.	Remarks.
1.	2.	3.	4.	5.	6.	7.
		Rs.	Rs.	Rs.	Rs.	
1	Amraoti Town	57,237	55,713	..	1,524	
2	Do. Camp	14,984	16,018	1,034	...	
3	Akola	40,996	1,80,419	1,39,423	...	
4	Khamgaon	38,051	41,000	2,949	...	
5	Shegaon	7,385	7,949	564	...	
6	Akot	9,978	8,617	...	1,361	
7	Ellichpur City	18,947	20,326	1,379	...	
8	Do. Civil Station ...	...	10,037	10,037	...	
9	Buldana	...	11,710	11,710	...	
10	Basim	7,211	9,689	2,478	...	
11	Yeotmal	...	5,452	5,452	...	
	Total ..	1,94,789	3,66,930	1,75,026	2,885	

Details of the expenditure incurred by each municipality.

38. Details of the expenditure incurred by each municipality are given in the following table :—

Particulars.	Amraoti City.	Amraoti Camp.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur City.	Ellichpur Civil Station.	Buldana.	Basim.	Yeotmal.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office establishment ...	1,714	1,044	709	1,502	503	804	854	576	573	685	597
Collection of taxes ...	1,472	21	1,024	568	159	445	400	72	109	66	...
Survey of lands ..	18	..	21	...	500	...	...	...	82	...	...
Refunds	324	...	29	66	11	66	...	...	7	29	...
Pensions	...	...	...	220	...	...	...	...	...	...	...
Fire establishment ...	169	..	...	1·2	...	...	...	365	...	2	...
Lighting	2,446	587	1,330	1,997	686	164	...	...	...	247	597
Reward for destruction of wild animals and snakes.	1	...	...	19	2	1	4	...	...	6	...
Water-supply capital ...	..	...	1,18,600	500	...	..	222	...	...	...	...
Water-supply establishment, &c.	4,021	1,072	509	3,619	79	...	149	...	3,024	...	...
Drainage capital ...	...	...	617	2,092	497	196	687	165	1,190	473	...
Drainage establishment, &c	590	...	276	1,315	...	125	71	...	114	174	...
Conservancy	14,158	3,279	9,441	6,187	2,221	3,714	11,562	3,372	876	3,734	2,269
Hospitals and dispensaries.	1,505	15	1,016	2,142	598	890	908	...	...	...	...
Vaccination	325	..	31	39	...	28	...	...	...	41	...
Markets and slaughter-houses.	6,153	209	4,330	2,096	319	651	238	384	...	224	284
Pounds	387	213	185	206	987	...	216	186	161	54	126
Dak bungalows and serais ..	72	1,298	392	415	103	89	...	72	...	253	30
Arboriculture	570	2,810	2,085	845	...	528	186	1,188	1,880	1,269	438
Registration of births and deaths.	210	120	...	24	24	24	...	...	...	86	...
Public Works establishment	781	...	676	578	270	120	...	...	...	...	...
Do. buildings ...	598	2,008	9	...	957	...	1,035	316	...	...	287
Do. roads ...	5,469	1,961	4,496	1,383	99	105	800	3,640	2,148	2,063	826
Do. stores ...	...	15	...	1,477	...	7	...	...	...	...	...
Schools and colleges ..	6,695	...	...	...	...	53	...	...	504	...	...
Contribution towards schools and colleges.	...	600	2,731	3,820	322	450	2,609	...	...	138	...
Libraries	300	...	120	180	...	100	84	...	...	120	...
Contributions ...	500	...	...	91	25	6	321	...	22	25	...
Miscellaneous ...	122	383	1,580	1,614	174	26	...	...	...	...	...
Investment in securities ...	...	...	...	8,000	...	...	...	...	...	...	...
Do. savings bank ...	...	...	...	...	...	48	...	...	...	...	...
Advances permanent ...	...	...	...	...	...	25	...	...	20	...	...
Repayment of loans ...	7,000	800	..	...	...	..	...	..	1,000	...	..
Deposits	...	.	125	..	61	...	...	...	...	...	...

The cost of office establishment in the Amraoti Town Municipality has been reduced from Rs. 3,132 in 1892-93 to Rs. 1,714 in the year of report. The cost of collection also has been reduced from Rs. 2,049 to Rs. 1,472, notwithstanding the fact that the collections during the year increased by Rs. 8,478. Payment on account of pensions and gratuities continue to be made only in one municipality—Khamgaon. Fire establishments are maintained only in three out of the eleven municipalities, *viz.*, Amraoti Town, Khamgaon, and Ellichpur Civil Station. The expenditure incurred on this account in the municipality last named is comparatively large. Expenditure on lighting is incurred by all municipalities except Ellichpur City, Ellichpur Civil Station and Buldana. The Akola Municipality has incurred a heavy expenditure during the year on account of the water works going on there.

Expenditure connected with drainage is everywhere small, except perhaps at Khamgaon, and Buldana.

As regards conservancy, the amount expended during the year by each municipality for every hundred of the population is as follows :—

	Rs.		Rs.
1. Amraoti Town	... 49·0	6. Ellichpur Civil Station	3·51
2. Amraoti Camp	... 48·3	7. Yeotmal	... 3·51
3. Akola ...	... 43·9	8. Basim ...	... 3·01
4. Ellichpur City	... 43·4	9. Buldana...	... 2·70
5. Khamgaon	... 39·6	10. Akot ...	... 2·32
		11. Shegaon ...	... 19·4

The Khamgaon Municipality continues to head the list as regards contribution towards the maintenance of dispensaries. Owing to the existence of grain and cotton markets in Amraoti Town, Akola, and Khamgaon, the expenditure in these three municipalities under "Markets and slaughter-houses" is comparatively high. Except at Yeotmal, the cost of the public gardens at the head-quarters of each district is now debited to municipal funds. This fact accounts for the large expenditure under head "Arboriculture" in the municipalities of Amraoti Camp, Akola, Ellichpur Civil Station, and Buldana. The three municipalities in which a pretty considerable sum of money was expended in the maintenance of roads were Amraoti town, Akola, and Ellichpur Civil Station. The municipalities which incur no expenditure on education are Ellichpur Civil Station, and Yeotmal, and those which give nothing towards libraries are Amraoti Camp, Shegaon, Ellichpur Civil Station, Buldana, and Yeotmal.

Section V.—Miscellaneous.

(*a*) *Prosecutions.*

39. The statistics of prosecutions for municipal offences during the year of report and the preceding year are compared in the following table :—

Serial No.	Name of municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
		1892-93.	1893-94.	1892-93.	1893-94.	1892-93.			1893-94.		
1	2	3	4	5	6	7			8		
						Rs.	a.	p.	Rs.	a.	p.
1	Amraoti Town ...	295	105	277	98	372	10	0	44	0	0
2	Amraoti Camp ...	105	90	105	90	91	6	0	107	10	8
3	Akola ...	50	87	45	84	107	8	0	332	11	0
4	Khamgaon ...	111	127	104	122	175	3	0	157	10	0
5	Shegaon ...	75	54	74	54	184	0	0	46	1	0
6	Akot ...	50	43	48	43	93	4	0	69	0	0
7	Ellichpur City ...	233	132	230	128	104	6	0	92	2	0
8	Ellichpur Civil Station,	...	82	...	80	...			68	4	0
9	Buldana ...	...	124	...	124	...			61	14	0
10	Basim ...	225	129	209	119	186	2	0	179	8	0
11	Yeotmal ...	...	109	...	102	...			49	8	0
	Total ...	1,144	1,082	1,092	1,044	1,314	7	0	1,208	4	8

Number of persons sent up for trial.

40. Except at Akola and Khamgaon there is a decrease everywhere in the number of persons sent up for trial. The decrease in the Amraoti and Ellichpur towns, and in Basim is considerable. The percentage of prosecutions to population in each municipality is as follows :—

	1893-94.	1892-93.
1. Buldana	3·8	...
2. Amraoti Camp	1·9	2·2
3. Yeotmal	1·7	...
4. Basim	1·0	1·8
5. Ellichpur Civil Station	0·9	...
6. Khamgaon	0·8	0·7
7. Shegaon	0·5	0·6
8. Ellichpur City	0·5	0·9
9. Amraoti City	0·4	1·0
10. Akola	0·4	0·2
11. Akot	0·3	0·3

Municipalities numbered 1, 3, and 5 were not in existence in 1892-93.

Proportion per cent. convicted.

41. Of the number of persons sent up for trial 95·6 persons were convicted. The average amount of fines inflicted was Rs. 1-4-2.

(b) Public gardens.

42. No information has been given in the reports submitted by Municipal Committees as regards the income derived from the public gardens and the expenditure incurred on them. Hitherto the expenditure connected with public gardens was at most places charged to local funds. Now that all civil stations in Berar are municipalities, particulars as to the state of the gardens, the income derived from them, the expenditure incurred on them, and what useful purposes they serve, will have to be given in the municipal report, and this will be done in future.

(c) Brief review of the finances of each Municipality and of matters connected with its administration.

Amraoti Town Municipality.

43. The balance in hand on 1st April 1893 was Rs. 13,708, and the income of the year amounted to Rs. 60,303, making a total of Rs. 74,011. Of this sum Rs. 55,713 were expended, leaving a balance in hand of Rs. 18,298. The appointment of a Secretary, which is a paid appointment, was left vacant, and the duties were performed by one of the members.

The practice of collecting taxes through the agency of the local patels was stopped, and a paid establishment was entertained. The result of this is that the work is being performed satisfactorily, and really at a less cost. The system of registering births and deaths has been improved. Conservancy, it is said, has continued to receive close attention, but more is required. The debt still due by the municipality in connection with the Kalapani water works is Rs. 37,882.

The complaint is that the income at present at the disposal of the committee is not sufficient to do everything as completely and well as controlling authorities and the municipality themselves would like to see them done. On the other hand, an increase of taxation at present is most difficult to devise. The drainage scheme long ago projected is still pending, owing to the difficulty there is to find the money to carry it out. It is believed that sutta transactions have stopped owing to recent heavy losses, and the idea of imposing a sutta tax has therefore had to be abandoned; but octroi has been suggested as the best means of improving the finances, and the Secretary reports that the committee will shortly submit proposals in this direction.

Amraoti Camp.

44. The balance in hand on 1st April 1893 was Rs 3,617-1-3, the income of the year amounted to Rs. 14,?36-14-9, making a total of Rs. 18,754. Of this sum Rs. 16,017-11-3 were expended, leaving a balance at the close of the year of Rs. 1,886-4-9. The largest items of expenditure are (*a*) Rs. 2,000 contribution towards the building for the combined Municipal and District Board offices, (*b*) Rs. 2,279 conservancy, (*c*) Rs. 2,276 arboriculture and public gardens, and (*d*) Rs. 1,961 repairs to roads.

As regards the small number of meetings, it is explained that owing to the continued absence during the touring season of 5 out of the 7 official members, it is not possible to convene meetings regularly.

The Deputy Commissioner says that the working and financial results of this municipality are satisfactory, the outstandings at the close of the year being insignificant. The Secretary is Mr. N. Godfrey, a member of the local bar.

Akola Municipality.

45. The balance in hand on the 1st April 1893 was Rs. 25,068-14-6, and the income of the year amounted to Rs. 1,77,122-0-11 including the Government loan of Rs. 1,26,000 for the Akola water works. The total amount available for expenditure was Rs. 2,02,190-15-5, of which sum Rs. 1,80,418-13-8 were expended, leaving a balance at the close of the year of Rs. 21,772-1-9. The

sutta tax has decreased from Rs. 13,382-13-0 to Rs. 8,824-3-6. Of this latter sum, the real income of the year is only Rs. 290-10-0, the difference being realizations on the transactions of the preceding year. It is said that owing to heavy losses sustained by the merchants, sutta transactions are almost at a standstill. The income from the sutta tax is therefore uncertain, and unless matters improve other arrangements will have to be made to pay off the debt incurred in connection with the water-works.

No separate "fire establishment" is maintained in this municipality, and therefore no expenditure is shown as having been incurred on that account. The work, however, is done by the "engineering" and the "conservancy" establishments, and this arrangement is found to work well.

The water-works are approaching completion, and very soon the town will enjoy the benefit of a pure and abundant water-supply. Owing to a modification of the programme for carrying out the water-works, it is estimated that there will be a saving of Rs. 59,500 on the estimate, and it has been proposed that this sum or part of it should be utilized to carry out a part of the drainage scheme for the town of Akola. Regarding the good work done by the Vice-chairman, Rao Saheb Deorao Vinayek, the Deputy Commissioner writes :—

"Of Mr. Deorao himself it is necessary for me to say very little. You yourself are aware how much the town owes to his able and energetic management during the long period that he has been at the direction of affairs; but I thought it right a short time ago especially to bring to your notice the efficient manner in which he aided the Civil Surgeon in combating a rather severe epidemic of cholera that broke out on the civil station side of the river, and I had the pleasure of conveying your thanks to him on that account."

Khamgaon Municipality.

46. The opening balance of this municipality was Rs. 29,717-6-8, and the income of the year amounted to Rs. 55,591-8-4, making a total of Rs. 85,308-15-0. Of this sum, Rs. 40,999-15-9 have been expended, leaving a closing balance of Rs. 44,308-15-3. During the year 2,579 running feet of drains were constructed. This brings up the total length of the drains constructed up to 31st March 1894 to 41,348 running feet. The chairman says that a proposal to complete the drainage scheme within 9 years, at an estimated cost of Rs. 26,859, has been submitted for sanction. The proposal has not yet been received; the Deputy Commissioner says that it has been referred to the Executive Engineer.

The water-supply is abundant. To ensure the tank from pollution, 265 acres of land round the tank will be taken up and converted into a ramna. The manufacture of poudrette is continued, but there is as yet little or no demand for it. It is used largely in the public gardens. The Deputy Commissioner reports that this municipality is very well managed, and that he has no faults to find. He notes, however, that there is a decrease in the expenditure on roads, which in a busy town like Khamgaon required a great deal of attention to keep them in order.

Shegaon Municipality.

47. The balance in hand on 1st April 1893 was Rs. 4,503-10-8, and the income of the year amounted to Rs. 8,410-14-11, making a total of Rs. 12,914-9-7. Of this sum Rs. 7,948-12-4 were expended, leaving a balance at the close of the year of Rs. 4,965-13-3.

Regarding this municipality, the Deputy Commissioner writes :—

"The committee continues to make steady progress with the construction of drains, and Shegaon is now extraordinarily welldrained for a municipality with so small an income. Rs. 2,424 was spent on conservancy, but the latrine cess rules sent up by the committee have not been sanctioned as yet, and the chairman states that they are in consequence unable to do all that they wish in this respect. There has been a difficulty hitherto in usefully disposing of the night soil from the public latrines. When I visited Shegaon I spoke to some of the cultivators about it, and there was evidently a strong prejudice against employing this manure. But Mr. Rich is now able to write that one large cultivator is using it extensively, and there is every reason to hope, therefore, that others will follow his lead when its value has been demonstrated to them. A remark was made in last year's report that little attention was given to road repairs in this town, and the expenditure during the year under report was only Rs. 99

But I must say that I did not notice that the roads in the town were out of order. Nothing has been done about improving the water-supply. The Public Works Department has reported unfavorably regarding the prospects of improving the present tank Mr. Rich has suggested a plan of bringing in water from some springs that are supposed to exist near the tank. I am afraid it is not a very hopeful one; but I have asked the Executive Engineer to look into it."

"There were 25 meetings during the year. Mr. Rich is an excellent chairman, and the services of Mr. Maroti Kadtaji, the Secretary, have so often been brought to notice that it is unnecessary for me again to descant on all that he has done for Shegaon. It was with much pleasure that I lately saw that he had been granted a honorary title in recognition of his good work."

Akot Municipality.

48. The balance in hand on 1st April 1894 was Rs. 14,098-7-10, and the income of the year amounted to Rs. 14,446-10-9, making a total of Rs. 28,548-2-7. Of this sum Rs. 8,617 were expended, leaving a balance in hand at the close of the year of Rs. 19,928-1-9. The Deputy Commissioner writes as follows regarding the municipality at Akot:—

"The decrease of Rs. 338 in the expenditure on conservancy (which only amounted to 3·8 per head of the population) is explained to be due to street refuse being auctioned and carried away at the cost of the purchasers instead of by municipal carts as before."

"This is a poor municipality, and conservancy is not well carried out. The income from the latrine cess is very small, and the service is not very well organized. I find, with surprise and regret, from Mr. Subrayaloo Naidoo's report that there are still many *pan* latrines in the town, and all that is possible will have to be done to get them all closed; but the committee will also have to lay themselves out in earnest to get the sweeper staff into proper working order. A matter that presents considerable difficulty at Akot is, that the town was furnished with a good many drains in past years, and as there is no means of flushing them in the dry months, the foul matter that runs into them remains in a putrescent state. A service of carts to carry away this sewage is the only remedy. It will be costly, but the committee seem to be saving money which had much better be laid out in getting the town into a more wholesome state, and I am writing to them to this effect."

"Mr. Subrayaloo Naidoo is energetic and capable, and I look to him to do much in this direction in the present year. He has already done good work in increasing the revenue from the latrine licenses by Rs. 406."

Ellichpur Town Municipality.

49. The balance in hand on 1st April 1893 was Rs. 18,959-1-7, and the receipts of the year amounted to Rs. 19,781-1-8, making a total available for expenditure of Rs. 38,740-3-3. Of this sum Rs. 20,325-10-9 were expended, leaving a balance at the close of the year of Rs. 18,414-8-6. Provision has been made in the current year's budget for street lighting. Rs. 11,562 were expended on the conservancy of the town, Rs. 1,035 on buildings and Rs. 2,609 in contributing towards the maintenance of schools. No works of importance were carried out. All the members are said to have worked well.

Ellichpur Civil Station Municipality.

50. The provisions of the Berar Municipal Law were applied to the Ellichpur Civil Station by *Residency Orders* Notification No. 91, dated 27th March 1893, and the Municipal Committee came into existence on 1st April 1893. This municipality is exempted from the operation of those provisions of the law which require that a certain proportion of the members shall be elected. It is also exempted from the operation of section 18, regarding the election of a chairman. The balance in hand of the civil station fund on 31st March 1893, amounting to Rs. 1,525-14-6, was on 1st April 1893 transferred to the municipality. The income of the year including the grant from the surplus pound fund amounted to Rs. 7,358-12-2, making a total available for expenditure of Rs. 11,458-12-2. Of this sum Rs. 10,036-14-6 were expended, leaving a balance in hand at the close of the year of Rs. 1,421-13-8.

The extremely insanitary condition of the bazars has engaged the attention of the committee, but with insufficient municipal taxation it is not possible to effect much.

Proposals for the imposition of a scavenging tax are under consideration.

Buldana Municipality.

51. The Berar Municipal Law was applied to the civil station and village of Buldana by *Residency Orders* Notification No. 38, dated the 17th February 1893, and the committee commenced work from 1st April 1893. This municipality is exempted from the provisions of the law regarding elections.

The balance in hand of the civil station fund taken over by the municipal committee on 1st April 1893 was Rs. 6,230-0-3, and the income of the year amounted to Rs. 6,109-13-6, making a total available for expenditure of Rs. 12,339-13-9. The expenditure incurred during the year amounted to Rs. 11,710-6-2, so that the balance in the hands of the committee on 31st March 1894 was Rs. 629-7-7. The largest items are (*a*) water supply—maintenance charges, &c., Rs. 3,024; (*b*) arboriculture, including public garden, Rs. 1,880; (*c*) roads, Rs. 2,148; and (*d*) repayment of loan, Rs. 1,000. Buldana is now provided with a good and ample supply of water.

Basim Municipality.

52. By *Residency Orders* Notification No. 80, dated the 15th March 1893, the area of the Basim Municipality was extended so as to bring within its limits the civil station of Basim. This municipality is only partially exempted from the operation of the provisions of the law regarding elections. The order as to exemption applies only to the civil station ward. The balance in hand on 1st April 1893 was Rs. 4,538, the income of the year amounted to Rs. 11,764, making a total available for expenditure of Rs. 16,308. The expenditure amounted to Rs. 9,689, and the balance in hand on 31st March 1894 was Rs. 6,613. The largest items of expenditure are (*a*) conservancy, Rs. 3,734; (*b*) roads, Rs. 2,063; and (*c*) arboriculture, Rs. 1,269.

Yeotmal Municipality.

53. The Berar Municipal Law was applied to the civil station and town of Yeotmal by *Residency Orders* Notification No. 56 of 27th February 1893, and the committee commenced work from 1st April 1893. This municipality is wholly exempted from the provisions of the law regarding elections.

The balance in hand of the civil station fund taken over by the municipal committee on 1st April 1893 was Rs. 3,117-9-5, and the income of the year amounted to Rs. 5,700-3-6, making a total available for expenditure of Rs. 8,817-12-11. The expenditure during the year amounted to Rs. 5,452-9-11, so that the balance in the hands of the committee on 31st March 1894 was Rs. 3,365-3-0. The largest items of expenditure are (*a*) conservancy, Rs. 2,269, and (*b*) roads, Rs. 826. The town is in need of a complete system of drainage, but with insufficient funds the committee cannot do anything at present.

Proposals for the imposition of a scavenging tax, and a tax on vehicles and animals used for riding and driving, draught or burden, &c., under section 41 (1) (A) (*c*), are under consideration.

(*d*) *Conclusion.*

54. Owing to unforeseen and unavoidable dislocation of my plans in the last touring season, I regret not to have personally inspected the results of working in the municipalities of Yeotmal, Basim, Shegaon and Akot. At different times within the year, I have seen the rest, and very recently I have been at Khamgaon, Akola and over the Amraoti City with the Deputy Commissioner.

Within their means all seem to be doing fairly well. The conditions in the Amraoti City are the least satisfactory from a sanitary standpoint, and have recently formed the subject of special correspondence. The committee have, however, represented (a representation in part endorsed by the Officiating Deputy Commissioner, Mr. Austen) that the difficulties that confront them have not been sufficiently allowed for. I have asked the Sanitary Commissioner and the present Deputy Commissioner to give their letter careful consideration, and to submit a final report with their recommendations.

55. My personal impression, which I have not concealed from the Amraoti City Committee, is that the reason why they have up to date failed to do as well as other committees is, that they are divided into parties and waste their time in wordy wrangles: that if they would only combine for the common good and *act* instead of *talking*, all reproach would be removed from them.

56. Of course a great deal everywhere remains to be done, but it should not be forgotten that however hard or well a municipality works, it will ever find itself annually confronted with something or other fresh pressing on its attention. This is the fate of all municipalities and all forms of Government. The problem is to get the people to perceive the necessity to rise to it, and if they can to provide the funds necessary, distribution of taxation being allotted according to contributor's means.

Failure in part results because the leaders of the people, usually those the best endowed and who in most places guide and control municipal affairs, shirk taxing themselves adequately. They save themselves and their order, and then, under the pressure of necessity, impose too much on those least well able to bear taxation. The result is insufficient means and local friction and dissatisfaction. It is next door to impossible for European control from without, however able or sympathetic, to rectify matters and to secure smooth working, if the local leaders of the people, who have the necessary knowledge, enter into a conspiracy, so to say, to keep them in the dark. The excuse to be made for the present generation of local leaders, at least the seniors amongst them, is that they were born and bred to a conception of duties and responsibilities antagonistic to those necessary for an ideal municipal counsellor according to our western ideas. They and their fathers were reared up in the notion that the Government should do everything for the people, and that in return it was estimable, if not laudable, for the people to give the Government as little as possible in the shape of taxation. The spread of education and the rise of men capable of viewing the relations that should properly exist, the knowledge when it permeates that our Government as a Government keeps nothing for itself, but spends all that it raises on the people and on the furtherance of measures of permanent utility, will gradually, I hope, lead to an improved state of things and lessen the difficulties which at present face those ultimately responsible for administration, whether municipal or other.

APPENDICES.

FORM No. 1.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1894.*

1	2	3	4	5	6								7
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted	Population within municipal limits.	Number of members of committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Amraoti	1	Amraoti City	Berar Municipal Law, 1886.	28,946	...	6	18	24	4	20	2	22	
	2	Do. Camp		4,709	...	10	...	10	7	1	5	3	2 vacancies.
Akola	3	Akola ...		21,470	...	6	18	24	11	13	3	21	
	4	Khamgaon...		15,598	...	3	9	12	3	9	2	10	
	5	Sheogaon ...		11,422	...	3	9	12	1	11	1	11	
	6	Akote ...		15,995	...	3	9	12	2	10	1	11	
Ellichpur ...	7	Ellichpur City		26,637	...	6	18	24	3	19	1	21	2 vacancies.
	8	Do. Civil Station.		9,603	...	12	...	12	7	5	6	6	
Buldana	9	Buldana ...		3,243	...	12	...	12	9	3	5	7	
Basim	10	Basim ...		12,389	...	5	9	14	5	9	3	11	
Wun	11	Yeotmal ...		6,464	...	14	...	14	2	12	2	12	
				Total ...	...	80	90	170	54	112	31	135	4 vacancies.

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1894.*

| 1 | 2 | 3 | 4 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | | | 7 | | | | | | | | | | | | | | | | | | |

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1894.*

1	2	3	4							5				
			General Administration and collection charge.							Public safety.				
Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts.)	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	1,714 0 0	1,472 0 0	...	18 0 0	224 0 0	...	3,428 0 0	169 0 0	2,446 0 0	...	1 0 0	2,616 0 0
	2	Do. Camp ...	1,544 0 0	24 0 0	...	...	...	...	1,568 0 0	...	587 3 0	...	...	587 3 0
Akola ...	3	Akola	798 14 0	1,023 8 1	...	20 10 0	28 10 0	...	1,871 10 1	...	1,329 10 6	...	...	1,329 10 6
	4	Khamgaon ...	1,201 14 2	568 14 6	...	...	66 8 0	219 15 9	2,057 4 5	112 0 0	1,996 12 6	...	19 8 0	2,128 4 6
	5	Shegaon ...	502 8 6	158 12 0	...	500 0 0	10 8 0	...	1,171 12 6	...	686 8 0	...	2 4 0	688 12 0
	6	Akote	803 12 7	445 2 8	...	...	65 8 0	...	1,314 7 3	...	164 1 10	...	1 0 0	165 1 10
Ellichpur ...	7	Ellichpur City ...	834 0 1	400 6 11	...	...	...	...	1,234 7 0	...	...	...	4 2 0	4 2 0
	8	Do. Civil Station...	275 12 6	72 5 6	...	...	...	...	348 2 0	365 1 0	...	...	...	365 1 0
Buldana ...	9	Buldana	572 10 10	108 15 9	...	82 6 6	7 2 0	...	771 3 1	...	...	...	0 8 0	0 8 0
Basim ...	10	Basim	684 9 4	66 7 2	...	...	29 0 0	...	780 0 6	1 14 3	247 3 10	...	6 2 6	255 4 7
Wun ...	11	Yeotmal... ...	596 11 3	...	...	...	...	...	596 11 3	...	597 2 11	...	...	597 2 11
		Total ...	9,528 13 3	4,340 8 7	...	621 0 6	431 4 0	219 15 9	15,141 10 1	647 15 3	8,054 10 7	...	34 8 6	8,737 2 4

6														
Public health and convenience.														
			Water-supply.		Drainage.									
Name of District.	Serial number of Municipality.	Name of Municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road-cleaning and watering, and latrines).	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	4,321 0 0	...	500 0 0	14,158 0 0	1,508 0 0	325 0 0	6,153 0 0	387 0 0	72 0 0	570 0 0
	2	Do. Camp ...	...	...	...	...	2,279 4 11	95 0 0	...	209 0 0	212 8 0	1,298 2 0	2,810 9 5
Akola ...	3	Akola	1,48,600 0 0	1,072 0 0	617 0 2	275 12 5	9,439 15 3	1,016 2 4	31 9 0	4,330 7 11	184 12 0	391 2 10	2,085 2 10
	4	Khamgaon ...	500 0 0	508 13 3	2,091 14 8	1,215 5 3	6,187 2 6	2,442 6 4	30 0 0	2,095 11 10	206 3 2	414 15 11	844 10 2
	5	Shegaon	...	3,619 2 3	497 4 9	...	2,224 0 2	598 0 10	...	318 13 1	287 0 0	103 2 9	...
	6	Akote	...	79 0 0	196 6 11	124 15 0	3,714 3 7	890 5 4	27 13 9	651 5 9	...	88 12 5	527 15 9
Ellichpur ...	7	Ellichpur ...	222 3 0	...	686 9 1	70 10 2	11,561 8 9	908 0 9	...	237 11 9	216 0 0	...	185 13 9
	8	Do. Civil Station...	...	148 15 8	164 14 6	...	3,372 4 0	...	...	384 0 0	185 15 9	72 0 0	1,188 0 2
Buldana ...	9	Buldana	...	3,023 12 10	1,189 9 8	113 14 7	876 6 11	...	...	...	160 12 0	...	1,880 6 4
Basim ...	10	Basim	...	...	473 0 0	174 4 7	3,733 9 5	...	40 12 0	223 13 9	54 0 0	253 1 9	1,269 1 9
Wun... ...	11	Yeotmal... ...	...	...	...	...	2,268 8 0	...	...	283 12 10	126 0 0	30 0 0	437 11 10
		Total ...	1,49,322 3 0	12,772 12 0	5,916 11 9	2,474 14 0	59,814 15 6	7,457 15 7	455 2 9	14,887 12 11	2,020 2 11	2,723 5 8	11,799 8 0

FORM No. III.—*Statement showing the Expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1894.*—contd.

Name of District.	Serial number of Municipality.	Name of Municipality.	6 — Public health and convenience—*contd.*					7 — Public Instruction.				8 — Contributions	9 — Miscellaneous.	
				Public Works.									Interest on Loans.	
			Registration of births and deaths.	Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Amraoti	1	Amraoti Town	210 0 0	781 0 0	598 0 0	5,469 0 0	...	35,052 0 0	6,695 0 0	...	300	6,995 0 0	500 0 0	...	...
	2	Do. Camp	120 0 0	...	2,007 8 0	1,961 2 2	14 8 0	12,079 10 6	...	600 0 0	...	600 0 0	...	...	...
Akola	3	Akola	...	675 12 1	9 4 0	4,496 2 11	...	1,72,662 1 0	...	2,730 12 9	120	2,850 12 9	..	...	...
	4	Khamgaon	24 0 0	578 0 0	...	1,382 9 9	1,477 3 3	23,109 5 1	...	3,820 0 1	180	4,000 0 1	91 5 4	...	...
	5	Shegaon	24 0 0	270 0 0	956 14 1	99 0 0	...	5,457 3 8	...	322 8 1	...	322 8 1	25 4 0	...	...
	6	Akote	24 0 0	120 0 0	...	104 8 2	7 6 0	6,477 12 8	53 0 0	450 0 0	100	603 0 0	5 14 9	...	...
Ellichpur	7	Ellichpur City	0 3 9	...	1,035 3 5	800 2 3	...	16,073 2 4	...	2,609 1 5	84	2,693 1 5	320 14 0	...	...
	8	Do. Civil Station.	...	..	316 7 2	3,640 1 11	...	9,323 11 6	...	...	...	...	...	...	...
Buldana	9	Buldana	...	...	...	2,147 15 0	...	9,392 13 4	504 0 0	...	...	504 0 0	21 13 9	...	...
Basim	10	Basim	86 0 0	...	...	2,062 9 7	...	8,370 4 10	...	138 0 0	120	258 0 0	25 0 0	...	...
Wun	11	Yeotmal	...	...	286 13 2	825 13 11	...	4,258 11 9	...	...	...	...	...	...	...
		Total	488 3 9	2,424 12 1	5,210 1 10	22,989 1 8	1,499 1 3	3,02,256 12 8	7,252 0 0	10,670 6 4	904	18,826 6 4	990 3 10	...	...

Name of District.	Serial number of Municipality.	Name of Municipality.	9—contd. Miscellaneous—*contd.*				10 — Extraordinary and Debt.								11	12	Remarks.	
							Investments.				Advances.							
			Discount.	Actual cost of works done for private individuals.	Miscellaneous.	Total.	In securities (other than for Sinking Funds).	In Savings Bank.	Payments to Sinking Fund.	Repayment of Loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.		
			Rs	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	*Memorandum of Liabilities and Claims.*	Rs.
Amraoti	1	Amraoti Town	...	8 0 0	114 0 0	122 0 0	...	...	...	7,000	...	...	...	7,000 0 0	18,298 0 0	74,011 0 0	Liabilities—	
	2	Do. Camp	...	24 1 7	358 12 2	382 13 9	...	...	...	800	...	...	...	800 0 0	1,836 4 9	17,854 0 0		
Akola	3	Akola	...	...	1,579 11 4	1,579 11 4	...	...	...	...	...	...	125 0 0	125 0 0	21,772 1 9	2,02,190 15 5	Balance of loans ...	1,79,942
	4	Khamgaon	...	...	1,613 12 4	1,613 12 4	8,000	...	...	...	..	...	..	8,000 0 0	44,308 15 3	85,308 15 0	Less balance of sinking funds.	...
	5	Shegaon	...	...	174 8 1	174 8 1	...	47 10 1	...	...	...	...	61 1 11	108 12 0	4,965 13 3	12,914 9 7		
	6	Akote	...	...	25 12 4	25 12 4	...	...	...	...	25	...	...	25 0 0	19,928 1 9	28,545 2 7	Net balance of loans ...	1,79,942
Ellichpur	7	Ellichpur City	...	...	...	...	...	...	...	...	...	...	...	...	18,414 8 6	38,740 3 3	Deposits	...
	8	Do. Civil Station.	...	...	...	...	...	...	...	...	...	...	...	...	1,421 13 8	11,458 12 2		
Buldana	9	Buldana	...	...	...	...	...	...	...	1,000	20	..	...	1,020 0 0	629 7 7	12,339 13 9	Total ...	1,79,942
Basim	10	Basim	...	...	...	...	...	...	...	...	...	...	...	...	6,612 15 10	16,301 9 9		
Wun	11	Yeotmal	...	...	...	...	...	...	...	...	...	...	...	...	3,365 3 0	8,817 12 11	Claims—	
		Total	...	32 1 7	3,866 8 3	3,898 9 10	8,000	47 10 1		8,800	45	...	186 1 11	17,078 12 0	1,41,553 5 4	5,08,482 14 5	Advances recoverable...	...
																	Net amount of debt ...	...

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1893-94.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1894.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Amraoti Town Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Town fund tax	5,565 14 0	12,339 0 0	17,904 14 0	3,738 6 3	11,116 8 0	14,854 14 3	1,096 5 9	340 0 0	1,436 5 9	731 2 0	882 8 0	1,613 10 0
Water tax	14,167 0 0	10,969 0 0	25,136 0 0	9,483 0 3	5,865 8 0	15,348 8 3	3,353 7 9	196 0	3,549 15 9	1,330 8 0	4,907 0 0	6,237 8 0
Private water service rate	6 13 5	821 5 2	828 2 7	4 15 0	821 5 2	826 4 2	1 14 5	...	1 14 5	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	577 0 0	3,180 0 0	3,757 0 0	577 0 0	3,180 0 0	3,757 0 0	...	...	...	...	...	...
Pound collections	...	1,347 9 3	1,347 9 3	...	1,347 9 3	1,347 9 3	...	...	...	...	...	...
Land Revenue	...	1,036 10 0	1,036 10 0	...	1,036 10 0	1,036 10 0	...	...	...	...	...	...
Cotton market cess	...	5,410 9 3	5,410 9 3	...	5,410 9 3	5,410 9 3	...	...	...	...	...	...
Do. brokers' license fees	...	880 0 0	880 0 0	...	880 0 0	880 0 0	...	...	...	...	...	...
Do. miscellaneous receipts	...	342 5 7	342 5 7	...	342 5 7	342 5 7	...	...	...	...	...	...
Grain market cess	...	490 9 0	490 9 0	...	490 9 0	490 9 0	...	...	...	...	...	...
Do. miscellaneous receipts	...	22 0 0	22 0 0	...	22 0 0	22 0 0	...	...	...	...	...	...
Weekly market cess	...	3,010 0 0	3,010 0 0	...	3,010 0 0	3,010 0 0	...	...	...	...	...	...
Sale of street refuse	...	700 12 0	700 12 0	...	700 12 0	700 12 0	...	...	...	...	...	...
Municipal fines...	...	43 14 0	43 14 0	...	43 14 0	43 14 0	...	...	...	...	...	...
Rent on sites, &c.	1,157 11 0	3,385 6 0	4,543 1 0	842 6 0	3,190 6 0	4,032 12 0	88 13 0	...	88 13 0	226 8 0	195 0 0	421 8 0
Latrine cess	797 2 0	5,303 10 0	6,100 12 0	635 1 0	4,992 10 0	5,627 11 0	162 1 0	...	162 1 0	...	311 0 0	311 0 0
Public garden receipts	...	40 10 9	40 10 9	...	40 10 9	40 10 9	...	...	...	...	...	...
Slaughter house fees	...	770 0 0	770 0 0	...	770 0 0	770 0 0	...	...	...	...	...	...
Miscellaneous receipts	...	135 7 0	135 7 0	...	135 7 0	135 7 0	...	...	...	...	...	...
Dâk bungalow and serai fees	...	61 12 0	61 12 0	...	61 12 0	61 12 0	...	...	...	...	...	...
Dispensary fees...	...	217 4 6	217 4 6	...	217 4 6	217 4 6	...	...	...	...	...	...
Municipal service to private individuals ...	...	10 1 0	10 1 0	...	10 1 0	10 1 0	...	...	...	...	...	...
School fees	...	899 5 0	899 5 0	...	899 5 0	899 5 0	...	...	...	...	...	...
Sale proceeds of night-soil fields, &c.... ...	...	437 8 0	437 8 0	...	437 8 0	437 8 0	...	...	...	...	...	...
Proceeds from grazing land	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
Contribution from Local Funds	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	22,271 8 5	51,854 10 6	74,126 2 11	15,280 12 6	45,022 10 6	60,303 7 0	4,702 9 11	536 8 0	5,239 1 11	2,288 2 0	6,295 8 0	8,583 10 0
Amraoti Camp Municipality.												
Town fund tax	213 0 0	...	213 0 0	213 0 0	...	213 0 0	...	...	...	...	...	...
Water tax	12 0 0	1,362 0 0	1,374 0 0	12 0 0	1,328 0 0	1,340 0 0	...	...	...	...	34 0 0	34 0 0
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Carried over ...	225 0 0	1,362 0 0	1,587 0 0	225 0 0	1,328 0 0	1,553 0 0	...	...	...	...	34 0 0	34 0 0

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1893-94*—continued.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1894		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Amraoti Camp Municipality—contd.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	225 0 0	1,362 0 0	1,587 0 0	225 0 0	1,328 0 0	1,553 0 0	...	...	...	...	34 0 0	34 0 0
Tax on houses and lands...	32 0 0	1,778 5 0	1,810 5 0	32 0 0	1,710 13 0	1,742 13 0	...	..	...	...	67 8 0	67 8 0
Tax on animals and vehicles	...	...	...	...	...	...	...	...	..	..	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	734 4 9	734 4 9	...	734 4 9	734 4 9	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	..	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	..	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	..	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	..	...	...	...	...
Weekly market cess	...	...	...	...	...	...	...	...	...	...	...	...
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	107 10 8	107 10 8	...	107 10 8	107 10 8	...	...	...	...	...	...
Rent on sites, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Latrine cess	...	...	...	...	...	...	...	...	...	...	...	...
Public garden receipts	...	582 4 4	582 4 4	...	582 4 4	582 4 4	...	...	...	...	...	...
Slaughter house fees	...	180 9 0	180 9 0	..	180 9 0	180 9 0	...	...	...	...	...	...
Miscellaneous receipts	...	135 12 11	135 12 11	...	135 12 11	135 12 11	...	...	...	..	...	...
Dâk bungalow and serai fees	...	377 8 6	377 8 6	...	377 8 6	377 8 6	...	...	...	..	...	...
Dispensary fees	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals ...	...	24 1 7	24 1 7	...	24 1 7	24 1 7	...	...	...	...	...	...
School fees	...	...	...	...	...	...	..	...	...	...	...	...
Sale proceeds of night-soil fields, &c.... ...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing land	...	799 10 0	799 10 0	...	799 10 0	799 10 0	..	...	...	...	..	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	..	..	...
Sutia tax	...	...	...	...	...	...	..	...	...	...	...	...
Contribution from Local Funds	...	8,000 0 0	8,000 0 0	...	8,000 0 0	8,000 0 0	..	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	..	...	...	...	...	..	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	257 0 0	14,082 2 9	14,339 2 9	257 0 0	13,980 10 9	14,237 10 9	...	...	...	...	101 8 0	101 8 0
Akola Municipality.												
Town fund tax	3,568 4 9	8,950 8 0	12,518 12 9	2,495 14 0	6,829 8 0	9,325 6 0	...	...	...	1,072 6 9	2,121 0 0	3,193 6 9
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	...	...	...	..	..	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	884 9 0	884 9 0	...	884 9 0	884 9 0	...	..	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...

Cotton market cess	...			4,496 15 0		4,496 15 0		...		4,496 15 0		4,496 15 0		...		...		...		...		...
Do. broker's license fees	...			283 0 0		283 0 0		...		283 0 0		283 0 0		...		...		...		...		...
Do. miscellaneous receipts ...	...			...		...		...		...		...		...		...		...		...		...
Grain market cess	...			3,481 5 0		3,481 5 0		...		3,481 5 0		3,481 5 0		...		...		...		...		...
Do. miscellaneous receipts ...	...			...		...		...		...		...		...		...		...		...		...
Weekly market cess	...			1,550 0 0		1,550 0 0		...		1,550 0 0		1,550 0 0		...		...		...		...		...
Sale of street refuse	...			975 0 0		975 0 0		...		975 0 0		975 0 0		...		...		...		...		...
Municipal fines	...			332 11 0		332 11 0		...		332 11 0		332 11 0		...		...		...		...		...
Rent on sites, &c.	253 5 11			4,663 5 8		4,916 11 7		116 14 0		4,558 4 2		4,675 2 2		136 7 11		...		136 7 11		...		105 1 6		105 1 6
Latrine cess	...			3,931 6 0		3,931 6 0		...		3,931 6 0		3,931 6 0		...		...		...		...		...
Public garden receipts	30 0 0			968 1 0		998 1 0		30 0 0		948 1 0		978 1 0		...		...		...		20 0 0		20 0 0
Slaughter-house fees	55 0 0			800 0 0		855 0 0		...		800 0 0		800 0 0		...		...		55 0 0		...		55 0 0
Miscellaneous receipts	...			650 15 3		650 15 3		...		650 15 3		650 15 3		...		...		...		...		...
Dâk bungalow and serai fees	35 0 0			422 0 0		457 0 0		25 0 0		422 0 0		447 0 0		...		...		10 0 0		...		10 0 0
Dispensary fees...	...			146 11 0		146 11 0		...		146 11 0		146 11 0		...		...		...		...		...
Municipal service to private individuals	...			...		...		...		...		...		...		...		...		...		...
School fees	...			631 12 0		631 12 0		...		631 12 0		631 12 0		...		...		...		...		...
Sale proceeds of night-soil fields, &c...	15 0 0			183 0 0		198 0 0		15 0 0		175 0 0		190 0 0		...		...		...		8 0 0		8 0 0
Proceeds from grazing land ...	330 10 0			518 0 0		848 10 0		...		518 0 0		518 0 0		...		...		330 10 0		...		330 10 0
Conservancy and road cleaning ..	...			...		...		...		...		...		...		...		...		...		...
Sutta tax	896 14 0			8,014 1 0		8,910 15 0		896 14 0		7,927 5 6		8,824 3 6		...		...		...		86 11 6		86 11 6
Contributions from Local Funds ...	..			8,000 0 0		8,000 0 0		...		8,000 0 0		8,000 0 0		...		...		...		...		...
Interest	...			...		...		...		...		...		...		...		...		...		...
Advances recouped	...			345 0 0		345 0 0		...		345 0 0		345 0 0		...		...		...		...		...
Deposits	...			486 12 9		486 12 9		...		486 12 9		486 12 9		...		...		...		...		...
Refunds	...			3 4 0		3 4 0		...		3 4 0		3 4 0		...		...		...		...		...
Jaglia and local cess surplus	...			...		...		...		...		...		...		...		...		...		...
Subscription for dispensary	...			...		...		...		...		...		...		...		...		...		...
Loan from Government	...			1,26,000 0 0		1,26,000 0 0		...		1,26,000 0 0		1,26,000 0 0		...		...		...		...		...
Total ...	5,184 2 8			1,76,718 4 8		1,81,902 7 4		3,579 10 0		1,74,377 7 8		1,77,957 1 8		136 7 11		...		136 7 11		1,468 0 9		2,340 13 0		3,808 13 9
Khamgaon Municipality.																								
Town fund tax	2,685 0 0			6,976 8 0		9,661 8 0		1,439 6 0		5,721 0 0		7,160 6 0		...		...		1,245 10 0		1,255 8 0		2,501 2 0
Water tax	...			1,655 0 0		1,655 0 0		...		1,655 0 0		1,655 0 0		...		...		...		...		...
Private water service rate... ...	...			...		...		...		...		...		...		...		...		...		...
Tax on houses and lands	...			...		...		...		...		..		...		...		...		...		...
Tax on animals and vehicles ...	...			...		...		...		...		...		...		...		...		...		...
Toll tax	...			...		...		...		...		...		...		...		...		...		...
Pound collections	..			590 6 3		590 6 3		...		590 6 3		590 6 3		...		...		...		..		...
Land revenue	...			1,000 0 0		1,000 0 0		...		1,000 0 0		1,000 0 0		...		...		...		...		...
Cotton market cess	...			1,822 7 0		1,822 7 0		...		1,822 7 0		1,822 7 0		...		...		...		...		...
Do. broker's license fees	...			...		...		...		...		...		...		...		...		...		...
Do. miscellaneous receipts	...			154 8 0		154 8 0		...		154 8 0		154 8 0		...		...		...		...		...
Grain market cess	...			1,853 2 10		1,853 2 10		...		1,853 2 10		1,853 2 10		...		...		...		...		...
Do. miscellaneous receipts	...			390 0 0		390 0 0		...		390 0 0		390 0 0		...		...		...		...		...
Weekly market cess	...			3,100 0 0		3,100 0 0		...		3,100 0 0		3,100 0 0		...		...		...		...		...
Sale of street refuse	...			...		...		...		...		...		...		...		...		...		...
Municipal fines	...			157 10 0		157 10 0		...		157 10 0		157 10 0		...		...		...		...		...
Rent on sites, &c.	337 6 3			3,002 13 10		3,340 4 1		204 0 4		3,002 13 10		3,206 14 2		...		...		133 5 11		...		133 5 11
Latrine cess	...			1,017 12 0		1,017 12 0		...		1,017 12 0		1,017 12 0		...		...		...		...		...
Public garden receipts	...			150 0 0		150 0 0		...		150 0 0		150 0 0		...		...		...		...		...
Slaughter house fees	...			502 6 0		502 6 0		...		502 6 0		502 6 0		...		...		...		...		...
Miscellaneous receipts	...			658 10 9		658 10 9		...		658 10 9		658 10 9		...		...		...		...		...
Dâk bungalow and serai fees	...			162 0 0		162 0 0		...		162 0 0		162 0 0		...		...		...		...		...
Dispensary fees	...			1 7 0		1 7 0		...		1 7 0		1 7 0		...		...		...		...		...
Municipal service to private individuals	...			99 4 0		99 4 0		...		99 4 0		99 4 0		...		...		...		...		...
School fees	...			503 4 0		503 4 0		...		503 4 0		503 4 0		...		...		...		...		...
Sale proceeds of night soil fields, &c....	...			...		...		...		...		...		...		...		...		...		...
Proceeds from grazing land	...			134 0 6		134 0 6		...		134 0 6		134 0 6		...		...		...		...		...
Conservancy and road cleaning ...	...			408 0 0		408 0 0		...		408 0 0		408 0 0		...		...		...		...		...
Sutta tax	...			28,683 8 0		28,683 8 0		...		28,683 8 0		28,683 8 0		...		...		...		...		...
Contribution from Local Funds	...			...		...		..		...		...		...		...		...		...		...
Carried over ...	3,022 6 3			53,022 12 2		56,045 2 5		1,643 6 4		51,767 4 2		53,410 10 6		...		...		1,378 15 11		1,255 8 0		2,634 7 11

APPENDIX A.—*Statement showing demand, collections and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1893-94*—continued.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1894.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Khamgaon Municipality—contd.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	3,022 6 3	53,022 12 2	56,045 2 5	1,643 6 4	51,767 4 2	53,410 10 6	...	...	...	1,378 15 11	1,255 8 0	2,634 7 11
Interest	...	2,180 13 10	2,180 13 10	...	2,180 13 10	2,180 13 10	..	...	...	...	...	...
Advances recouped	..	...	...	...	...	...	...	...	...	...	..	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ..	3,022 6 3	55,203 10 0	58,226 0 3	1,643 6 4	53,948 2 0	55,591 8 4	...	...	...	1,378 15 11	1,255 8 0	2,634 7 11
Sheogaon Municipality.												
Town fund tax	170 2 0	1,743 8 0	1,913 10 0	91 10 0	1,710 8 0	1,802 2 0	30 0 0	...	30 0 0	48 8 0	33 0 0	81 8 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate... ...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	..
Tax on animals and vehicles ...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	..	...	...	...	...	...	...	...	...
Pound collections	...	692 5 0	692 5 0	...	692 5 0	692 5 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	989 0 9	989 0 9	...	989 0 9	989 0 9	...	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	554 3 5	554 3 5	...	554 3 5	554 3 5	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	..	...	...	...
Weekly market cess	...	1,550 0 0	1,550 0 0	...	1,550 0 0	1,550 0 0	..	...	...	...	...	...
Sale of street refuse	...	235 0 0	235 0 0	...	235 0 0	235 0 0	...	...	...	...	...	...
Municipal fines	...	46 1 0	46 1 0	...	46 1 0	46 1 0	...	...	...	..	...	...
Rent on sites, &c.	...	848 4 9	848 4 9	...	848 4 9	848 4 9	...	...	...	...	...	...
Latrine cess	...	...	...	...	...	...	...	...	...	...	...	...
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter-house fees	...	95 0 0	95 0 0	...	95 0 0	95 0 0	...	...	...	...	...	...
Miscellaneous receipts	..	18 7 0	18 7 0	...	18 7 0	18 7 0	..	...	...	...	...	...
Dâk bungalow and serai fees ...	...	122 0 0	122 0 0	...	122 0 0	122 0 0	...	...	...	...	...	...
Dispensary fees	...	108 12 0	108 12 0	...	108 12 0	108 12 0	...	...	...	...	...	...
Municipal service to private individuals ...	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil fields, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing land ...	...	280 4 0	280 4 0	...	280 4 0	280 4 0	...	...	...	...	...	...
Conservancy and road cleaning ...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
Contribution from Local Funds ...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	1,069 7 0	1,069 7 0	...	1,069 7 0	1,069 7 0	...	...	...	...	...	...

Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	170 2 0	8,352 4 11	8,522 6 11	91 10 0	8,319 4 11	8,410 14 11	30 0 0	...	30 0 0	48 8 0	33 0 0	81 8 0
Akote Municipality.												
Town fund tax	4,163 12 0	3,768 0 0	7,931 12 0	3,438 4 0	3,551 8 0	6,989 12 0	...	..	...	725 8 0	216 8 0	942 0 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate... ...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles ...	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	105 10 0	105 10 0	...	105 10 0	105 10 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	2,215 5 0	2,215 5 0	...	2,215 5 0	2,215 5 0	...	...	...	...	...	...
Do. broker's license fees	...	1,300 0 0	1,300 0 0	...	1,300 0 0	1,300 0 0	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	560 4 8	560 4 8	...	560 4 8	560 4 8	...	...	...	...	...	...
Sale of street refuse	...	232 13 8	232 13 8	...	232 13 8	232 13 8	...	...	...	...	..	...
Municipal fines	...	69 0 0	69 0 0	...	69 0 0	69 0 0	...	...	...	...	...	...
Rent on sites, &c.	...	991 5 3	991 5 3	...	991 5 3	991 5 3	...	..	...	...	...	...
Latrine cess	...	1,194 8 0	1,194 8 0	...	1,194 8 0	1,194 8 0	...	...	...	...	...	...
Public garden receipts	...	256 1 10	256 1 10	...	256 1 10	256 1 10	...	...	...	...	...	...
Slaughter-house fees	...	319 15 0	319 15 0	...	319 15 0	319 15 0	...	...	...	...	...	...
Miscellaneous receipts	...	21 3 9	21 3 9	...	21 3 9	21 3 9	...	...	...	...	...	...
Dák bungalow and serai fees	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fees	...	49 0 3	49 0 3	...	49 0 3	49 0 3	...	...	...	...	...	...
Municipal service to private individuals ...	...	...	...	...	...	...	...	...	...	...	..	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night-soil fields, &c. ...	...	141 11 4	141 11 4	...	141 11 4	141 11 4	...	...	...	...	...	...
Proceeds from grazing land	...	...	...	...	...	...	...	...	...	..	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...
Contribution from Local Funds	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jag'ia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	4,163 12 0	11,224 14 9	15,388 10 9	3,438 4 0	11,008 6 9	14,446 10 9	...	...	...	725 8 0	216 8 0	942 0 0
Ellichpur City Municipality.												
Town fund tax	646 2 0	4,053 12 0	4,699 14 0	491 8 0	3,533 12 0	4,025 4 0	22 10 0	...	22 10 0	132 0 0	520 0 0	652 0 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	..	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	3,471 13 9	3,471 13 9	...	3,471 13 9	3,471 13 9	...	...	...	...	...	...
Pound collections	...	807 5 0	807 5 0	...	807 5 0	807 5 0	...	...	...	...	...	...
Land revenue	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	...	...	..	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	1,987 10 6	1,987 10 6	..	1,987 10	1,987 10 6	...	...	...	...	..	...
Carried over ...	646 2 0	10,320 9 3	10,966 11 3	491 8 0	9,800 9 3	10,292 1 3	22 10 0	...	22 10 0	132 0 0	520 0 0	652 0 0

APPENDIX A.—*Statement showing demand, collections and balance of the Municipalities in the Hyderabad Assigned Districts for the year 1893-94*—continued.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1894.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ellichpur City Municipality—contd.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	646 2 0	10,320 9 3	10,966 11 3	491 8 0	9,800 9 3	10,292 1 3	22 10 0	...	22 10 0	132 0 0	520 0 0	652 0 0
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines...	...	92 2 0	92 2 0	...	92 2 0	92 2 0	...	...	...	...	...	...
Rent on sites, &c.	9 12 0	2,207 4 0	2,217 0 0	9 12 0	2,182 8 0	2,192 4 0	...	...	...	...	24 12 0	24 12 0
Latrine cess	612 0 0	6,080 10 0	6,692 10 0	263 14 6	3,873 4 0	4,137 2 6	...	...	...	348 1 6	2,207 6 0	2,555 7 6
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter-house fees	...	872 10 10	872 10 10	...	872 10 10	872 10 10	...	...	...	...	...	...
Miscellaneous receipts	...	242 3 7	242 3 7	...	242 3 7	242 3 7	...	...	...	...	...	...
Dâk bungalow and serai fees	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fees	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals ...	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	..	...	...	...	...	...	...	...	...
Sale proceeds of night-soil fields, &c.... ...	...	743 4 9	743 4 9	...	743 4 9	743 4 9	...	...	...	...	...	...
Proceeds from grazing lands	...	998 8 9	998 8 9	...	998 8 9	998 8 9	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	210 12 0	210 12 0	...	210 12 0	210 12 0	...	...	...	...	...	...
Contributions from Local Funds	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,267 14 0	21,768 1 2	23,035 15 2	765 2 6	19,015 15 2	19,781 1 8	22 10 0	...	22 10 0	480 1 6	2,752 2 0	3,232 3 6
Ellichpur Civil Station Municipality.												
Town fund	1,282 0 0	2,392 0 0	3,674 0 0	1,107 0 0	...	1,107 0 0	...	...	...	175 0 0	2,392 0 0	2,567 0 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	...	...	...	...	...	...	...	...	...	...	...
Land revenue	...	990 14 0	990 14 0	...	990 14 0	990 14 0	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Gram market cess	...	..	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	...	...	...	...	...	...	...	...	...	...	...
Sale of street refuse	...	2,331 11 4	2,331 11 4	...	2,331 11 4	2,331 11 4	...	...	...	...	...	...
Municipal fines	...	259 0 0	259 0 0	...	259 0 0	259 0 0	...	...	...	...	...	...
Rent on sites, &c.	...	68 4 0	68 4 0	...	68 4 0	68 4 0	...	...	...	...	...	...
Latrine cess	...	43 0 0	43 0 0	...	43 0 0	43 0 0	...	...	...	...	...	...
... ...	...	...	...	...	...	...	...	...	...	...	...	...

Public garden receipts	...	...	...	187 14 10	187 14 10	...	187 14 10	187 14 10	...	...	...	...	...	...
Slaughter house fees	...	...	...	362 2 0	362 2 0	...	362 2 0	362 2 0	...	...	...	...	...	...
Miscellaneous receipts	...	...	...	241 15 6	241 15 6	...	241 15 6	241 15 6	...	...	...	...	...	...
Dak bungalow and Serai fees	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fees...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night soil field, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Proceeds from grazing land	...	...	...	241 0 0	241 0 0	...	241 0 0	241 0 0	...	...	...	...	...	...
Conservancy and road cleaning	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribution from Local Funds	...	...	...	4,100 0 0	4,100 0 0	...	4,100 0 0	4,100 0 0	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	3 10 0	3 10 0	...	...	...	...	...	...	...	3 10 0	3 10 0
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	1,282 0 0	11,221 7 8	12,503 7 8	1,107 0 0	8,825 13 8	9,932 13 8	...	...	...	175 0 0	2,395 10 0	2,570 10 0
Buldana Municipality.													
Town fund tax	...	682 8 0	...	682 8 0	145 0 0	...	145 0 0	...	...	...	537 8 0	...	537 8 0
Water tax	...	394 13 6	3,125 0 0	3,519 13 6	350 0 1	2,121 4 0	2,471 4 1	16 0 0	12 0 0	28 0 0	28 13 5	991 12 0	1,020 9 5
Private water service rate...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	601 3 9	601 3 9	...	396 8 3	396 8 3	...	...	...	...	204 11 6	204 11 6
Tax on animal and vehicles	...	...	248 14 0	248 14 0	...	248 14 0	248 14 0	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	...	657 11 0	657 11 0	...	657 11 0	657 11 0	...	...	...	...	...	...
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	...	330 0 0	330 0 0	...	319 0 0	319 0 0	...	11 0 0	11 0 0	...	...	...
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	...	61 14 0	61 14 0	...	61 14 0	61 14 0	...	...	...	...	...	...
Rent on sites, &c.	...	...	5 0 0	5 0 0	...	5 0 0	5 0 0	...	...	...	...	...	...
Latrine cess	...	...	...	...	...	...	...	...	...	...	...	...	...
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter house fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous receipts	...	...	15 7 0	15 7 0	...	15 7 0	15 7 0	...	...	...	...	...	...
Dak bungalow and Serai fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Dispensary fees...	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal service to private individuals	...	...	...	...	...	...	...	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night soil field, &c.	...	...	697 11 2	697 11 2	...	697 11 2	697 11 2	...	...	...	...	...	...
Proceeds from grazing land	...	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy and road cleaning	...	...	91 8 0	91 8 0	...	91 8 0	91 8 0	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribution from Local Funds	...	...	1,000 0 0	1,000 0 0	...	1,000 0 0	1,000 0 0	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Allowances recouped	...	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	1,077 5 6	6,834 4 11	7,911 10 5	495 0 1	5,614 13 5	6,109 13 6	16 0 0	23 0 0	39 0 0	566 5 5	1,196 7 6	1,762 12 11

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1893-94*—concluded.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections on account of column 2.	Collections on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1894.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Basim Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Town fund tax	1,486 4 0	3,389 8 0	4,875 12 0	826 0 0	2,396 8 0	3,222 8 0	599 12 0	...	599 12 0	60 8 0	993 0 0	1,053 8 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and lands	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Toll tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collections	...	...	...	...	...	...	...	...	...	...	...	...
Land Revenue	...	176 8 0	176 8 0	...	176 8 0	176 8 0	...	...	...	...	...	...
Cotton market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. broker's license fees	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Grain market cess	...	...	...	...	...	...	...	...	...	...	...	...
Do. miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Weekly market cess	...	1,705 0 0	1,705 0 0	...	1,705 0 0	1,705 0 0	...	...	...	...	...	...
Sale of street refuse	...	...	...	...	...	...	...	...	...	...	...	...
Municipal fines	...	179 8 0	179 8 0	...	179 8 0	179 8 0	...	...	...	...	...	...
Rent on sites, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Latrine cess	107 4 0	1,482 0 0	1,589 4 0	54 0 0	1,380 4 0	1,434 4 0	43 8 0	...	43 8 0	9 12 0	101 12 0	111 8 0
Public garden receipts	...	...	...	...	...	...	...	...	...	...	...	...
Slaughter house fees	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	...	...
Dak bungalow and Serai fees	17 9 9	733 6 6	751 0 3	14 14 3	653 14 0	668 12 3	...	...	...	...	...	...
Dispensary fees	...	...	...	...	...	...	...	...	...	2 11 6	79 8 6	82 4 0
Municipal service to private individuals	...	2 0 0	2 0 0	...	2 0 0	2 0 0	...	...	...	...	...	...
School fees	...	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of night soil field, &c.	...	623 15 6	623 15 6	...	501 12 6	501 12 6	...	...	...	...	...	...
Proceeds from grazing lands	...	163 5 0	163 5 0	...	163 5 0	163 5 0	...	...	...	...	122 3 0	122 3 0
Conservancy and road cleaning	...	369 8 0	369 8 0	...	326 6 0	326 6 0	...	...	...	...	...	...
Sutta tax	...	...	...	...	...	...	...	...	...	...	48 2 0	48 2 0
Contribution from Local Funds	...	3,384 0 0	3,384 0 0	...	3,384 0 0	3,384 0 0	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Advances recouped	...	...	...	...	...	...	...	...	...	...	...	...
Deposits	...	...	...	...	...	...	...	...	...	...	...	...
Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Jaglia and local cess surplus	...	...	...	...	...	...	...	...	...	...	...	...
Subscription for dispensary	...	...	...	...	...	...	...	...	...	...	...	...
Loan from Government	...	...	...	...	...	...	...	...	...	...	...	...
Total	1,611 1 9	12,208 11 0	13,819 12 9	894 14 3	10,869 1 6	11,763 15 9	643 4 0	...	643 4 0	72 15 6	1,339 9 6	1,412 9 0
Yeotmal Municipality.												
Town Fund tax	1,642 8 0	2,708 8 0	4,351 0 0	1,500 0 0	1,681 8 0	3,181 8 0	3 8 0	...	3 8 0	139 0 0	1,027 0 0	1,166 0 0
Water tax	...	...	...	...	...	...	...	...	...	...	...	...
Private water service rate	...	...	...	...	...	...	...	...	...	...	...	...
Tax on houses and land	...	...	...	...	...	...	...	...	...	...	...	...
Tax on animals and vehicles	...	...	...	...	...	...	...	...	...	...	...	...
Tool tax	...	...	...	...	...	...	...	...	...	...	...	...
Pound collection	...	...	...	...	...	...	...	...	...	...	...	...
Land revenue	...	3,740 0 0	3,740 0 0	...	514 7 0	514 7 0	...	...	...	...	3,225 9 0	3,225 9 0
	...	...	...	...	...	...	...	...	...	...	...	...

| | | |

Extract from the Proceedings of the Resident at Hyderabad, No. 3580, dated Hyderabad Residency, the 19th October 1894.

READ—

Report on the Administration of Municipalities in the Hyderabad Assigned Districts during the year 1893-94.

ORDER.

Number of municipalities and elections.—The application to Buldana, Yeotmal and the Ellichpur Civil Station of the provisions of the Berar Municipal Law raised to eleven the number of municipalities in the province in 1893-94. The population of the municipal areas varied from 28,946 in Amraoti town to 3,243 in Buldana. At the annual elections held in the year in those municipalities in which the elective provisions of the Berar Municipal Law are in force, twenty-five per cent. of the electors recorded votes. The Municipal Committees met oftener and the average attendance of members was higher than was the case in the year preceding.

2. *Income.*—The aggregate municipal income (including balances) from all sources was Rs. 5,08,482 against Rs. 3,07,460 in the previous year. Of this sum, however, Rs. 1,26,000 represents the amount advanced in the year by provincial revenues to the Akola Municipality on account of the water-works, which are now approaching completion. The income from municipal rates and taxes (Rs. 1,00,627—1893-94, against Rs. 1,10,311—1892-93) fell off in spite of the addition to the number of municipalities. Realizations from pounds were considerably less, especially in Amraoti Camp and Akola. Grants and contributions for general and special purposes rose considerably (Rs. 24,484 against Rs. 257 in 1892-93); the contributing funds in all cases were local. Under miscellaneous receipts the income from sutta tax rose from Rs. 25,739 to Rs. 37,507; the Khamgaon receipts were large, but those in Akola fell off considerably. With regard to municipal rates and taxes the substitution of a tax under section 41 (1) (B) of the Berar Municipal Law for the former Town Fund tax was effected in the course of the year with the requisite sanction of the Governor-General in Council in all the old municipalities except Amraoti Camp. The substitution was not effected without considerable correspondence with the Residency, which might have been curtailed had the various municipal bodies paid more attention to the provisions of the law under which they were proceeding. The incidence of municipal taxation (rates and taxes) continued to vary, the reported figure from Amraoti Town being Rs. 1-6-4 per head of population, while in Ellichpur Civil Station the figure shown is as low as anna 1 pies 9. In that municipality, however, the municipal income from rates and taxes was Rs. 1,107 only. The general incidence of municipal taxation throughout the province is far from high, since a total municipal population of 156,476 persons paid in rates and taxes an aggregate sum of Rs. 1,00,627 only. As long as the taxes which the different municipalities levy vary the incidence of taxation will continue to vary also, and the general inference to which the report lends itself is that in the smaller municipalities there is an ample margin for increased taxation wherever more funds are required for municipal administration, while in the larger municipalities where the requirements of municipal administration are greater fresh taxation can still be imposed without undue pressure upon the population generally.

3. *Demands and realizations.*—The unsatisfactory position of the Amraoti Town Municipality in this respect improved considerably, and the balance of arrears outstanding when the year closed was comparatively small, although the current year's arrears in this municipality were still considerable. The three last created municipalities show poor results under this head.

4. *Expenditure.*—This aggregated Rs. 3,66,930 against Rs. 1,94,789 in 1892-93. Amraoti town and Akot alone decreased their expenditure. The new

municipalities slightly swell the total, but the chief increase comes from Akola, where the municipality expended Rs. 1,48,600 on water-supply (capital outlay) against Rs. 12,000 only in 1892-93. A desirable reduction of the Amraoti Town municipal office and collections establishments was effected. Ellichpur Town Municipality has provided for lighting in the budget of the current year 1894-95. In Shegaon, although the expenditure on roads was Rs. 99 only, the Deputy Commissioner did not notice that the roads were out of order. The Khamgaon Municipality invested Rs. 8,000 in securities. The Amraoti Town and Camp Municipalities respectively expended Rs. 7,000 and Rs. 800 on the repayment of loans. The net balance of loans outstanding against municipalities was Rs. 1,79,942. The total amount expended on public instruction in all its branches was Rs. 18,826 only, a total which is small if the total municipal population be considered. As Commissioner, Colonel Mackenzie has drawn attention to the necessity of examining the expenditure on public gardens.

General.—Colonel Mackenzie in pages 14 to 18 of his report has recorded his opinion regarding the working of each of the municipalities during the year. When the Amraoti Town Municipality submit their proposals for increasing taxation he has no doubt that they will secure the Resident's careful consideration and advice. The approaching completion of the Akola water-works is a work for which that municipality are entitled to their share of credit: the finances of this municipality will need however in the future careful management. Colonel Mackenzie is glad to be able to notice in this review the good work done by the chairman of that municipality, Rao Saheb Deo Rao Vinayak. The Khamgaon Municipality is reported to have been well managed: the Deputy Commissioner's caution regarding the roads will no doubt be attended to. Shegaon though small and possessed of a small income appears to have done fairly well. The Deputy Commissioner again brings to notice the services of the chairman, Mr. Rich, and the secretary, Mr. Maroti Kadtaji, who was honoured with a title by the Government of India in the course of the year. In Akot more funds are needed for conservancy: Mr. Subrayaloo Naidu's energy and capacity are noticed by the Deputy Commissioner. The members of the Ellichpur Town Municipality are reported to have worked well; in the civil station the imposition of a scavenging tax will enable the committee to deal with the bazars, which are reported to be in an extremely insanitary state. Buldana has a good water-supply: here, as in Basim, the conservancy arrangements are not noticed. In Yeotmal more funds are required: the committee have the remedy in their own hands.

5. Colonel Mackenzie, as Commissioner, has closed his report with an expression of his opinion to which, as Officiating Resident, he would call the very earnest attention of the municipal bodies and communities in Berar. His advice is not lightly given; it is based on a long experience of the province, to many of the leading members of the communities in which he is personally known. It will be a satisfaction to Colonel Mackenzie to learn in the future that that advice has been accepted in the cordial spirit with which it has been offered, and has led to good and tangible results. The difficulties which some of the Berar municipal bodies are called upon to deal with he recognises; fresh public wants have to be met by fresh exertions, by the creation of fresh resources, and the careful husbanding and expenditure of those resources that already exist. Patience, true public spirit, energy and constant watchfulness—these are the qualities that ensure the success of municipal administration,

(By order.)

A. L. P TUCKER,

Secretary for Berar.

REPORT

ON THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1894-95.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

HYDERABAD:
PRINTED AT THE RESIDENCY GOVERNMENT PRESS.
1895.

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No. 1698-R., dated the 9th August 1895.

From—F. S. Bullock, Esq., I.C.S., Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

I have the honor to submit my report on the administration of the towns under the Berar Municipal Law in the Hyderabad Assigned Districts for the year ending March 31, 1895.

2. As I am obliged to write this year without personal knowledge of the towns, I have had to depend entirely on the reports submitted by the Deputy Commissioners and Presidents of the Municipal Boards. Most of these are full and instructive, and give sufficient particulars of income and expenditure.

Section I.—Constitution of the Municipalities in the Hyderabad Assigned Districts.

3. *Number of Municipalities.*—There were 11 municipalities in existence on the 1st April 1894, and no new municipalities were established during the year under report.

These 11 municipalities are distributed over the province thus—

Name of district.	Name of municipality.
Amraoti	1. Amraoti City. 2. Amraoti Camp.
Akola	3. Akola. 4. Khamgaon. 5. Shegaon. 6. Akot.
Ellichpur	7. Ellichpur City. 8. Ellichpur Civil Station.
Buldana	9. Buldana.
Basim	10. Basim.
Wun	11. Yeotmal.

4. All these municipalities are constituted under the Berar Municipal Law of 1886, but during the year of report the municipalities at Amraoti Camp, Buldana, and Ellichpur Civil Station, and the Civil Station Ward of the Basim Municipality continued to be exempted from the operation of the provisions of the Law which require that a certain proportion of members shall be elected.

The Yeotmal Municipality was also similarly exempted, but by *Residency Orders* Notification No. 403, dated 15th November 1894, this exemption was withdrawn with effect from the 1st January 1895.

5. *Population of municipalities.*—The population of each municipality is as follows:—

Amraoti Town	28,946
Amraoti Camp	4,709
Akola	21,470
Khamgaon	15,598
Shegaon	11,422
Akot	15,995
Ellichpur City	26,637
Ellichpur Civil Station	9,603
Buldana	3,243
Basim	12,389
Yeotmal	6,464
Total ...	156,476

6. *Strength of Municipal Committees.*—The strength of each municipal mmittee is as shown below. Considering the size and inportance of the towns, hese committees seem to be unnecessarily large—

TABLE I.

Name of municipality.	Sanctioned strength.		Total.	Actual strength on 31st March 1895.		Total.
	Nominated.	Elected.		Nominated.	Elected.	
1. Amraoti City	6	18	24	6	18	24
2. Akola	6	18	24	6	17	23
3. Ellichpur City	6	18	24	6	18	24
4. Basim	5	9	14	4	8	12
5. Yeotmal	14	...	14	14	...	14
6. Khamgaon	3	9	12	3	9	12
7. Shegaon	3	9	12	3	9	12
8. Akot	3	9	12	3	9	12
9. Ellichpur Civil Station ...	12	...	12	12	...	12
10. Buldana	12	...	12	12	...	12
11. Amraoti Camp	10	...	10	7	...	7
Total ...	80	90	170	76	88	164

Of the 164 members on 31st March 1895, 52 were officials and 112 were non-officials ; and of these officials and non-officials, 29 were Europeans and 135 were natives. The figures for each municipality are as follows :—

TABLE II.

	Official.	Non-official.	Europeans.	Natives.
Amraoti City	5	19	2	22
Amraoti Camp	6	1	4	3
Akola	8	15	2	21
Khamgaon	3	9	2	10
Shegaon	1	11	1	11
Akot	2	10	1	11
Ellichpur City	4	20	2	22
Ellichpur Civil Station	7	5	6	6
Buldana	9	3	4	8
Basim	5	7	4	8
Yeotmal	2	12	1	13

7. *Electors.*—The proportion per cent. of electors to population in each municipality is as follows :—

1. Amraoti Town	0·5
2. Akola	1·1
3. Khamgaon	1·0
4. Shegaon	0·3
5. Akot	0·8
6. Ellichpur City	0·6
7. Basim	2·2

8. *Elections.*—The following table shows for each municipality the result of the annual elections held in pursuance of rule 31 of the rules made by the Resident under the Berar Municipal Law :—

TABLE III.

Name of municipality.	Number of vacancies.	Number of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti Town	6	11	2,211	145	6·5
Amraoti Camp	...	...	...	...	...
Akola	6	8	1,098	246	22·4
Khamgaon	3	10	708	170	24·0
Shegaon	3	3	291	33	11·3
Akot	3	11	567	127	22·4
Ellichpur City	6	20	612	182	29·7
Ellichpur Civil Station ...	...	...	...	...	...
Buldana	...	...	...	...	...
Basim	3	8	590	274	46·4
Yeotmal	...	...	...	...	...
Total ...	30	71	6,077	1,177	19·3

There is a falling off in the number of voters in the municipalities of Amraoti Town, Akola, Shegaon and Akot. The low percentage at Amraoti Town shows that the electors in that municipality do not take much interest in these municipal elections. The number of voters at Khamgaon increased from 15·4 to 24·0, and at Basim from 23·1 to 46·4.

9. *Meetings.*—The following table shows the number of meetings held during the year by each municipal committee and the attendance at each meeting :—

TABLE IV.

Serial No.	Name of municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
1	2	3		4	
		1893-94.	1894-95.	1893-94.	1894-95.
1	Amraoti Town	37	25	8·9	10·8
2	Amraoti Camp	13	11	5·1	5·1
3	Akola	42	53	9·2	8·3
4	Khamgaon	62	61	6·9	7·8
5	Shegaon	25	27	7·0	7·3
6	Akot	30	29	7·6	6·8
7	Ellichpur City	27	23	13·0	11·9
8	Ellichpur Civil Station	16	15	6·0	6·2
9	Buldana	21	20	7·0	6·0
10	Basim	39	24	8·4	7·4
11	Yeotmal	26	30	7·3	7·5

Section 27 of the Berar Municipal Law requires that a committee shall meet for the transaction of business at least once in every month, and the table shows that this requirement was fulfilled in all municipalities except the municipality of Amraoti Camp. The explanation is that of the 7 members who constitute the committee, 6 are officials, and of these 4 are absent from headquarters during the touring season, for periods ranging from two and half to six months. The number of meetings held at Khamgaon and Akola appears to be much in excess of requirements, and must be a great tax on the time of the

members. It would seem to be unnecessary to meet more than twice a month at most: but it appears to be the tendency of municipal committees to devote more time to discussion than to supervising their own interests by personal activity.

As regards the average attendance at each meeting, the best result is again noticeable in the Ellichpur City municipality.

Section II.—Income of Municipalities.

10. *Amount of income.*—The income of each municipality for 1894-95 was as shown below:—

Table V.

Name of municipality.	Income from all sources, 1893-94.	Income from all sources, 1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Town ...	60,303 0 0	55,675 0 0	...	4,628 0 0
Amraoti Camp ...	14,236 14 9	26,346 11 9	12,109 13 0	...
Akola	1,77,122 0 11	48,147 8 10	...	1,28,974 8 1
Khamgaon ...	55,591 8 4	31,560 8 11	...	24,030 15 5
Shegaon	8,410 14 11	8,035 7 10	...	375 7 1
Akot	14,446 10 9	12,888 8 1	...	1,558 2 8
Ellichpur City ...	19,781 1 8	19,599 15 9	...	181 1 11
Ellichpur Civil Station...	9,932 13 8	11,451 14 3	1,519 0 7	...
Buldana	6,109 13 6	16,409 4 5	10,299 6 11	...
Basim	11,763 15 9	14,378 4 11	2,614 5 2	...
Yeotmal	5,700 3 6	11,820 10 5	6,120 6 11	...
Total ...	3,83,399 1 9	2,56,313 15 2	32,663 0 7	1,59,748 3 2

Compared with the income of the preceding year, it will be seen that there is a decrease in the year of report amounting to Rs. 1,27,085-2-7.

This large decrease, however, is not due to any considerable falling-off in the income proper, but to the fact that a sum of Rs. 1,26,000, being the amount of the Government loan on account of the Akola water-works, was included in the income of the preceding year.

11. *Sources of income.*—The income of the several municipalities was derived from the following sources:—

Table VI.

Sources of income,	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—Municipal rates and taxes—				
Tax on houses and lands ...	2,139 5 3	2,136 4 8	...	3 0 7
Tax on animals and vehicles ...	248 14 0	808 9 3	559 11 3	...
Tax on trades and professions...	52,026 2 0	47,833 5 9	...	4,192 12 3
Tolls on roads	7,228 13 9	6,552 0 11	...	676 12 10
Water rate	21,641 4 1	19,646 0 0	...	1,995 4 1
Conservancy, including scavenging and latrine rates ...	17,343 0 6	19,114 2 0	1,771 1 6	...
Total ..	1,00,627 7 7	96,090 6 7	2,330 12 9	6,867 13 9
II.—Realization under special Acts—				
From pounds	7,502 0 0	7,034 2 0	...	467 14 0

Sources of Income.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
III.—Revenue derived from municipal property and powers apart frgm taxation—				
Rents of lands, houses, serais, bungalows, &c. ...	19,101 9 1	18,894 1 11	...	207 7 2
Sale proceeds of lands and produce of lands, &c ...	8,176 11 9	8,600 7 8	423 11 11	...
Conservancy receipts other than taxes and rates ...	3,834 11 8	3,241 1 6	...	593 10 2
Fees and revenue from educational institutions ...	2,777 4 9	2,748 4 6	...	29 0 3
Fees and revenue from medical institutions	522 14 3	679 3 6	156 5 3	...
Fees and revenue from market and slaughter-houses ...	44,533 2 5	42,751 12 4	...	1,781 6 1
Miscellaneous	1,962 2 1	1,680 2 9	...	281 15 4
Fines under Municipal Acts ...	1,208 4 8	884 11 6	...	323 9 2
Interest on investments ...	2,180 13 10	1,097 4 0	...	1,083 9 10
Total ...	84,297 10 6	80,577 1 8	580 1 2	4,300 10 0
IV.—Grants and contributions for general and special purposes—				
For general purposes ...	24,484 0 0	48,275 14 8	23,791 14 8	...
V.—Miscellaneous—				
Sutta tax	37,507 11 6	8,436 11 6	...	29,071 0 0
Jaglia and local cess ...	1,069 7 0	1,079 9 9	10 2 9	...
Recoveries on account of service rendered to private individuals	135 5 7	1,657 2 0	1,521 12 5	...
Other items	1,775 7 7	2,640 0 3	864 8 8	...
Total ...	40,487 15 8	13,813 7 6	2,396 7 10	29,071 0 0
VI.—Extraordinary and debt—				
Loans, &c.	1,26,000 0 0	10,522 14 9	...	1,15,477 1 3
Total ...	3,83,399 1 9	2,56,313 15 2	29,099 4 5	1,56,184 7 0

Omitting the receipts under "VI. Extraordinary and Debt," which comprise loans to municipalities, the net decrease in income proper amounts to Rs. 11,608-1-4.

The sutta tax has decreased from Rs. 37,507-11-6 to Rs. 8,436-11-6. There are only two municipalities in which this tax is realized—Akola and Khamgaon. The decrease in Akola amounted to Rs. 6,697-10-6, and in Khamgaon to Rs. 22,373-5-6. As regards the large decrease in the income from sutta tax at Khamgaon, the Deputy Commissioner explains that the collections last year were abnormally large. The tax was then levied at 1 anna per *boja* of cotton or kandi of grain, and the transactions taxed pertained to the previous year when business in suttas was unusually brisk. Since then speculation in suttas has fallen off to a very low ebb, and the rate of the tax also has been reduced to half anna.

The increase under grants and contributions for general and special purposes from local funds amounts to Rs. 23,791-14-8. The explanation is, that in the Amraoti Camp municipality and in the municipalities of Buldana and Yeotmal the annual contribution from the surplus pound fund for *two* years, 1893-94 and 1894-95, was transferred to the credit of the municipal fund during the year of report.

The total sum realized under class I, Municipal rates and taxes (including tolls on roads and water rate), amounts to Rs. 96,090-6-7.

12. *Incidence of taxation per head of population.*—The incidence per head of population in each municipality is as follows :—

	Rs. a. p.		Rs. a. p.		Rs. a. p.
1. Buldana ...	1 5 6	5. Khamgaon ...	0 9 8	9. Ellichpur Civil Station ...	0 4 8
2. Amraoti Town	1 4 0	6. Ellichpur City	0 7 3	10. Yeotmal ...	0 3 1
3. Amraoti Camp	0 10 0	7. Basim ...	0 7 0	11. Shegaon ...	0 2 11
4. Akola ...	0 9 8	8. Akot ...	0 6 11		

13. *Taxes levied in each municipality.*—The following table shows at a glance which of the several taxes leviable under the Berar Municipal Law were being levied in each municipality in the Hyderabad Assigned Districts on the 31st March 1895 :—

TABLE VII.

Name of municipality.	Section 41 (1)-A of the Berar Municipal Law. (a) Tax on buildings and lands.	(b) Tax on persons practising any profession or art or carrying on any trade.	(c) Tax on vehicles, animals, &c., used for riding, driving, draught or burden, and dogs kept within the municipality.	(d) Tax on vehicles and animals used for riding, driving, draught or burden entering the municipality.	(e) Tax on menials and domestic servants.	(f) Octroi on animals for slaughter or goods brought within the municipality for consumption or used therein.	Section 41 (1)-B. Tax on persons who reside or who practise any profession or art, or who carry on any trade or calling.	Section 42. Scavenging tax.	Section 43. Water tax.	Remarks.
Amraoti Town.	...	...	*R.O. No. 203, dated 13th Dec. 1882, and No. 90, dated 11th May 1883.	...	...	§	Govt. of India, No. 1476-I., dated 2nd May 1894.	‡R.O. No. 154-A., dated 11th Sept. 1882, and R.O No. 112, dated 9th June 1884.	R.O. No. 218, dated 12th Dec. 1885.	
Amraoti Camp.	No. 1221, dated 18th March 1891.	...	...	...	...	...	...	...	P. W. D., Secy., No. 2-I., dated 7th Jan. 1888.	
Akola ...	...	...	...	...	...	...	Do.	‡Secy. for Berar, No. 3012, dated 27th Nov. 1882	...	
Khamgaon	...	...	...	...	...	...	Do.	‡R.O. No. 5, dated 10th Jan. 1883.	...	
Shegaon	...	...	...	...	...	...	Do.	§	...	
Akot ...	...	...	...	...	...	...	Do.	‡R.O. No. 220, dated 21st Oct. 1884.	...	
Ellichpur City.	...	...	*R.O. No. 122, dated 5th Nov. 1875.	...	...	...	Do.	‡R.O. No. 115, dated 16th June 1887. §	...	
Ellichpur Civil Station.	§	...	...	...	...	...	Govt. of India, No. 52, dated 10th April 1884.	§	...	
Buldana...	R.O. No. 194, dated 12th July 1893.	...	R.O. No. 195, dated 12th July 1893.	...	...	...	...	...	R.O. No. 221, dated 27th July 1893.	
Basim ...	...	...	...	...	...	...	Govt. of India, No. 1476-I., dated 2nd May 1894.	‡R.O. No. 44, dated 21st Mar. 1883. §	...	
Yeotmal...	...	...	R.O. No. 347, dated 18th Sept. 1894.	...	...	...	†Govt. of India, No. 52, dated 10th April 1884.	§	...	

*Road tolls. †Town fund. ‡Levied on the authority of bye-laws sanctioned by the Resident under section 15, Act IV of 1873, (Punjab Municipal Act). § Proposals for levying this tax is under consideration.

14. *Incidence of total income per head of population.*—The total income from all sources including loans and grants for special purposes amounts to Rs. 3,97,867-4-6. Excluding loans and grants, the incidence of income contributed per head in each municipality on its population was as follows :—

	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
Akola ...	2	10	0	Amraoti Camp ...	1	11	6	Akot ...	0	12	11
Buldana ...	2	2	8	Basim	1	6	5	Ellichpur City	0	11	9
Khamgaon ...	2	0	4	Yeotmal ...	1	3	0	Shegaon ...	0	11	3
Amraoti Town.	1	14	9	Ellichpur C. Station	0	14	8				

This shows that the municipalities of Berar have a very ample income to meet all the requirements of the law in regard to the duties expected of them. They pay no contribution to Police charges, usually a very heavy item of municipal expenditure. Most of them have heavy expenses to incur in regard to water supply, but as this is a luxury which largely improves the health of towns, it is a proper charge, and with conservancy and public works should suffice to keep their towns in good order.

SECTION III.—DEMAND, COLLECTIONS AND BALANCES.

15. The following table shows for each municipality what revenue had to be collected on account of the actual demand for the year, and the outstanding balances of previous years; what was actually collected and remitted; and what remained to be recovered at the close of the year. The same particulars in respect of each source of income are given in appendix A :—

TABLE VIII.

Name of municipality.	Outstanding balances of previous years.	Demand for the current year.	Total.	Collections on account of outstanding balance of previous years, column 2.	Collections on account of demand for the current year.	Total.	Amounts remitted.			Balance outstanding on 31st March 1895.		
							On account of column 2.	On account of col. 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Town...	8,582 10 0	56,366 2 5	64,948 12 5	6,527 3 6	49,147 14 5	55,675 1 11	1,939 6 6	629 0 0	2,568 6 6	116 0 0	6,589 4 0	6,705 4 0
Amraoti Camp...	101 8 0	26,363 3 9	26,464 11 9	39 0 0	26,307 11 9	26,346 11 9	...	...	...	62 8 0	55 8 0	118 0 0
Akola ...	3,808 13 9	46,149 7 4	49,958 5 1	2,392 14 0	40,654 2 10	43,047 0 10	397 4 9	...	397 4 9	1,018 11 0	5,495 4 6	6,513 15 6
Khamgaon ...	2,634 7 11	31,584 7 11	34,218 15 10	1,212 9 0	30,347 15 11	31,560 8 11	...	...	...	1,421 14 11	1,236 8 0	2,658 6 11
Shegaon ...	81 8 0	8,025 15 10	8,107 7 10	41 8 0	7,993 15 10	8,035 7 10	...	...	...	40 0 0	32 0 0	72 0 0
Akot ...	942 0 0	13,017 10 1	13,959 10 1	169 14 0	12,718 10 1	12,888 8 1	...	...	...	772 2 0	299 0 0	1,071 2 0
Ellichpur City..	3,232 3 6	20,281 5 10	23,513 9 4	2,237 4 9	17,362 11 0	19,599 15 9	...	...	...	994 14 9	2,918 10 10	3,913 9 7
Ellichpur Civil Station.	2,570 10 0	11,234 4 3	13,804 14 3	2,134 10 0	9,317 4 3	11,451 14 3	...	...	...	436 0 0	1,917 0 0	2,353 0 0
Buldana ...	1,762 12 11	16,218 4 6	17,981 1 5	1,617 5 6	14,629 10 11	16,247 0 5	61 0 0	...	61 0 0	84 7 5	1,588 9 7	1,673 1 0
Basim ...	1,412 9 0	13,622 0 2	15,034 9 2	1,082 15 6	13,295 5 5	14,378 4 11	92 2 9	...	92 2 9	237 6 9	326 10 9	564 1 6
Yeotmal ...	5,434 14 5	10,450 10 5	15,885 8 10	5,203 0 0	6,617 10 5	11,820 10 5	77 8 0	..	77 8 0	154 6 5	3,833 0 0	3,987 6 5
Total ...	30,564 1 6	2,53,313 8 6	2,83,877 10 0	22,658 4 3	2,28,393 0 10	2,51,051 5 1	2,567 6 0	629 0 0	3,196 6 0	5,338 7 3	24,291 7 8	29,629 14 11

The outstanding balances of previous years remaining uncollected on the 1st April 1894 amounted to Rs. 30,564-1-6, against Rs. 42,269-3-3 remaining uncollected on 1st April 1893.

The demand for the year amounted to Rs. 2,53,313-8-6, against Rs. 3,77,875-6-7, so that the total amount to be collected during the year was Rs. 2,83,877-10-0, against Rs. 4,20,144-9-10.

Of the sum to be collected during the year, the amount realized was Rs. 2,51,051-5-1 or 88·4 per cent.; the amount remitted was Rs. 3,196-6-0 or 1·1 per cent.; and the balance outstanding on the 31st March 1895 was Rs. 29,629-14-11 or 10·5 per cent. Of this balance, Rs. 24,291-7-8 were on account of the demand for the year of report, and Rs. 5,338-7-3 on account of the demand for previous years. The proportion per cent. of the demand for 1894-95 collected by each municipality is as follows:—

1.	Amraoti Camp	99·7
2.	Shegaon	99·6
3.	Akot	97·7
4.	Basim	97·6
5.	Khamgaon	96·1
6.	Buldana	90·2
7.	Akola	88·0
8.	Amraoti Town	87·2
9.	Ellichpur City	85·6
10.	Ellichpur Civil Station	82·9
11.	Yeotmal	63·3

The Yeotmal municipality again occupies the last position, notwithstanding the fact that the grant from the surplus pound fund was credited to the municipality before the close of the year. Greater attention to the prompt collection of taxes seems to be required.

Section IV.—Expenditure.

17. The following table shows the total expenditure incurred by each municipality during the year of report, as compared with the expenditure incurred in the preceding year:—

Table IX.

Serial No.	Name of municipality.	1893-94	1894-95	Increase.	Decrease.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
1	Amraoti Town	55,713	50,168	...	5,545	
2	Amraoti Camp	16,018	18,228	2,210	...	
3	Akola	1,80,419	40,901	...	1,39,518	
4	Khamgaon	41,000	59,009	18,009	...	
5	Shegaon	7,949	8,912	963	...	
6	Akot	8,617	9,758	1,141	...	
7	Ellichpur City	20,326	25,347	5,021	...	
8	Ellichpur Civil Station ...	10,037	10,444	407	...	
9	Buldana	11,710	15,128	3,418	...	
10	Basim	9,689	13,277	3,588	...	
11	Yeotmal	5,452	8,512	3,060	...	
	Total ...	3,66,930	2,59,684	37,817	1,45,063	

There is an increase against all municipalities, except those at Amraoti (Town) and Akola. The decrease in Amraoti is mainly due to a reduction in expenditure on roads and schools. The decrease in Akola, which is considerable, is explained by the fact that nothing was required to be expended during the year of report in connection with the water works, whereas in the preceding

year the sum expended on these works was Rs. 1,43,600. The proportion per cent expended by each municipality under each of the several heads of expenditure was as shown below :—

TABLE X.

Particulars	Amraoti Town.	Amraoti Camp.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur City.	Ellichpur Civil Station.	Buldana	Basim.	Yeotmal.
Office establishment ...	4·0	10·0	3·0	3·5	5·6	8·6	2·2	3·8	5·2	6·3	4·3
Collection of taxes ...	2·0	0·1	2·8	1·3	1·9	3·3	1·8	1·1	1·1	0·7	3·6
Survey of lands ...	0·1	...	1·6	0·7	3·9	...	...	...	0·4	...	1·5
Refunds	0·6	...	0·2	...	0·1	...	...	0·4	4·1	0·1	0·0
Pensions	...	...	...	0·7	...	...	...	...	...	...	...
Fire establishment ...	0·4	...	...	0·4	...	...	...	1·7	0·1	0·0	7·4
Lighting	5·7	3·4	2·8	5·4	7·7	2·6	5·1	4·8	3·5	5·7	6·9
Reward for destruction of wild animals and snakes.	0·0	...	...	0·1	0·1	...	0·0	...	0·0	...	0·0
Water supply—Capital ..	...	...	...	0·6	...	...	9·1	...	...	...	...
Water supply—Establishment, &c.	7·4	6·0	1·2	12·0	...	0·0	0·9	...	32·9	4·5	0·9
Drainage—Capital ...	...	...	2·2	...	11·2	13·3	13·3	0·2	8·9	..	...
Drainage—Establishment, &c.	2·8	...	1·0	3·0	0·6	2·5	0·3	...	0·7	0·7	3·4
Conservancy	33·6	14·1	27·0	18·6	31·8	33·3	43·5	32·4	8·1	22·9	44·1
Hospitals and dispensaries.	3·5	...	3·4	7·5	5·8	11·1	3·8	...	...	...	...
Vaccination	0·5	0·0	0·2	0·2	0·1	0·4	...	0·6	0·0	0·6	0·1
Markets and slaughter-houses.	13·8	0·3	13·6	12·7	3·7	9·3	1·7	2·3	1·4	7·8	1·8
Pounds	1·7	1·3	0·7	0·6	3·3	0·0	0·8	1·8	1·1	0·4	1·3
Dâk bungalows and serais ..	0·2	3·9	3·5	2·4	1·2	1·2	...	0·2	...	4·5	3·0
Arboriculture	1·2	16·0	6·6	2·0	0·1	1·6	0·8	12·9	15·3	8·4	4·2
Registration of births and deaths.	0·4	0·7	...	0·1	0·2	0·0	0·1	...	0·1	0·2	...
Public Works—Establishment	1·9	...	1·6	1·6	2·5	1·3	0·7	...	...	1·9	...
Do. Buildings ...	1·3	30·2	0·0	...	11·2	0·2	1·0	24·5	...	...	8·6
Do. Roads ...	8·3	7·7	13·0	8·6	3·4	4·1	3·0	13·3	9·0	19·8	8·2
Do. Stores ...	...	...	...	0·6	...	0·2	0·2	...	...	...	0·1
Education	9·4	3·7	9·0	11·4	3·5	5·2	10·3	...	6·1	1·1	...
Libraries	0·7	...	0·4	0·5	...	1·0	0·3	..	...	0·9	...
Contributions... ...	...	...	...	0·2	0·3	0·7	1·1	...	1·5	...	...
Actual cost of work done for private individuals.	0·1	...	...	...	...	...	...	...	...	12·0	...
Miscellaneous... ...	0·4	2·6	6·2	5·3	1·8	0·1	...	...	0·5	1·5	0·6

Office establishments.—In the Amraoti Camp municipality 10 per cent of the total expenditure is on account of office establishments. The charge of Rs. 100 per mensem or Rs. 1,200 per annum for a Secretary is altogether out of proportion to the income of the municipality. Moreover, the Camp Amraoti municipality being the head-quarters of the district staff, an excellent opportunity of training one of the junior officers in administrative work is lost. I think this is a great waste of money, and should be put a stop to at an early date. In Akot also the expenditure under this head is comparatively high, the proportion being 8·6 per cent.

Collection of taxes.—In the Yeotmal municipality 3·6 per cent of the total expenditure is spent in the collection of taxes. Compared with the expenditure incurred in the other municipalities this proportion is the highest.

Survey of lands.—The expenditure under this head wherever it was incurred has been very small, except at Shegaon, where it was 3·9 per cent of the total expenditure.

Refunds.—The Buldana municipality was obliged to pay away as much as 4·1 per cent. of the total expenditure in making refunds. This is due to a reduction in the water rates sanctioned after recoveries had been effected.

Pensions.—The municipality at Khamgaon is the only one where a small proportion is expended in providing for pensions.

Fire establishments.—In the Yeotmal municipality so much as 7·4 per cent has been expended under this head, but this expenditure includes the cost of a new fire engine purchased during the year.

Lighting.—The expenditure at Shegaon was as high as 7·7 per cent. whereas at Akola and Akot it was as low as 2·8 and 2·6 respectively.

Rewards for destruction of snakes—Expenditure under this head was incurred only in six municipalities. The total amount paid was Rs. 39.

Water supply.—Many of the municipalities have already had their wants supplied in regard to water supply. The Ellichpur City municipality was the only one which expended so much as 9·1 under this head.

Water supply establishment.—In the Buldana municipality 32·9 per cent of the total expenditure was absorbed in the maintenance of the water supply. There are difficulties in obtaining water at Buldana which necessitated this heavy expenditure.

Drainage.—The municipalities of Shegaon, Akot, and Ellichpur City expended a fairly large proportion on works of drainage.

Conservancy.—The Yeotmal and Ellichpur City municipalities appear to have done a good deal in the matter of conservancy. Out of every hundred rupees expended in these two municipalities, the proportion expended on conservancy was Rs. 44-1-7 in Yeotmal, and Rs. 43-8-0 in the Ellichpur City. In both these places the health returns have shown badly and required special measures to counteract local difficulties of sanitation. The proportion per cent expended on conservancy in the Amraoti Camp was only Rs. 14 and in Buldana only Rs. 8.

Hospitals and dispensaries.—In Akot as much as 11·1 per cent of the total expenditure was paid towards affording medical relief. Elsewhere the proportion is comparatively small.

Vaccination.—The expenditure under this head everywhere is very small. In the Ellichpur City municipality nothing was spent.

Markets and slaughter-houses.—In the Amraoti Town, Akola, Khamgaon, Akot, and Basim a pretty large proportion is expended on markets and slaughter-houses. In the Ellichpur City, which has a population almost as large as the Amraoti Town, the proportion spent on markets and slaughter-houses was only 1·7; whereas in the Amraoti Town the proportion so spent was 13·8. The necessity for this large expenditure will be enquired into.

Pounds.—Shegaon is the only municipality where the expenditure on pounds may be said to be comparatively large. The proportion per cent of total expenditure, however, is only 3·3.

Dák bungalows and serais, &c.—The highest expenditure incurred under this head is 4·5 in the Basim municipality. The reason why the expenditure is comparatively high in Basim is that it includes the cost of repairing the patel's chaori, which amounted to Rs. 400 : half of this sum was charged to the municipal fund and the other half to the district fund.

Arboriculture.—The expenditure on public gardens is charged off to this head, hence the proportion shown to have been expended by the Amraoti Camp municipality, where the expenditure on the public garden was comparatively high, is very large.

Buildings.—Under this head the expenditure in Amraoti Camp amounted to 30·2 per cent and in the Ellichpur Civil Station to 24·5. The explanation is that in Amraoti Camp the balance due towards the completion of the combined Camp municipal and district board offices had to be paid away, whilst in Ellichpur the cost of several latrines, costing Rs. 1,500, was charged off to this head in addition to Rs. 500 expended in repairing the town hall, a portion of which is now being used as the municipal office room.

Roads.—In the municipalities of Akola, Ellichpur Civil Station, and Basim a fairly large proportion of the total expenditure was laid out in the maintenance of station roads. The proportion expended in Shegaon and Ellichpur City is very small.

Education.—The municipality at Khamgaon continues to head the list in contributing towards the maintenance of schools, but the proportion paid by the municipalities of Amraoti Town, Ellichpur City and Akola is also considerable.

The whole cost of primary education is met from municipal funds at Khamgaon, and Rs. 4,218 spent, which for a town of 15,500 inhabitants is out of all proportion to its means.

Libraries.—The municipalities which paid nothing towards libraries are those at Shegaon, Ellichpur Civil Station, Buldana, Yeotmal, and Amraoti Camp.

Miscellaneous.—The two municipalities in which expenditure under this head is compartively large are those at Akola and Khamgaon.

Section V.—Miscellaneous.

(*a*) *Prosecutions.*

18. The statistics relating to prosecutions for municipal offences during the year of report and the preceding year are compared in the following table:—

Table XI.

Serial No.	Name of municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
		1893-94.	1894-95.	1893-94.	1894-95.	1893-94.			1894-95.		
1	2	3	4	5	6	7			8		
						Rs.	a.	p.	Rs.	a.	p.
1	Amraoti Town..	105	292	98	282	44	0	0	169	0	0
2	Amraoti Camp.	90	43	90	43	107	10	8	26	8	0
3	Akola ...	87	80	84	58	332	11	0	106	3	0
4	Khamgaon ...	127	213	122	208	157	10	0	203	0	0
5	Shegaon ...	54	63	54	63	46	1	0	26	6	0
6	Akot ...	43	34	43	30	69	0	0	82	12	0
7	Ellichpur City..	132	114	128	114	92	2	0	22	1	6
8	Ellichpur Civil Station.	82	59	80	58	68	4	0	29	12	0
9	Buldana ...	124	77	124	69	61	14	0	77	15	0
10	Basim ...	129	115	119	110	179	8	0	65	14	0
11	Yeotmal ...	109	99	102	97	49	8	0	75	4	0
	Total ...	1,082	1,189	1,044	1,132	1,208	4	8	884	11	6

19. There is a net increase of 107 in the number of persons sent up for trial, and the three municipalities which have contributed towards this result are the municipalities of Amraoti Town, Khamgaon and Shegaon. The increase in Amraoti Town and Khamgaon is considerable, which points to the fact that efforts were made to enforce municipal rules.

The percentage of prosecutions to population is as follows :—

	1894-95.	1893-94.
1. Buldana	2·4	3·8
2. Yeotmal	1·5	1·7
3. Khamgaon	1·3	0·8
4. Amraoti Town	1·0	0·4
5. Amraoti Camp	0·9	1·9
6. Basim	0·9	1·0
7. Ellichpur Civil Station	0·6	0·9
8. Shegaon	0·5	0·5
9. Ellichpur City	0·4	0·5
10. Akola	0·3	0·4
11. Akot	0·2	0·3

20. Of the number of persons sent up for trial 94·4 per cent were convicted. The average amount of fines inflicted was Rs. 0-12-6, against Rs. 1-4-2 in the preceding year.

(b) *Public Gardens.*

21. Information as to the income from public gardens and the expenditure incurred on them has been supplied by only seven municipalities, and the particulars furnished are shown in the following table :—

TABLE XII.

Name of municipality.	No. of public gardens.	Sale proceeds of garden produce, young trees, plants, &c.	Expenditure.	Surplus credited to municipal funds.	Deficit made good from municipal funds.
		Rs. a. p.	Rs. a. p.		Rs. a. p.
1. Amraoti Town ...	1	34 0 0	499 0 0	...	465 0 0
2. Amraoti Camp ...	1	889 13 1	1,584 3 2	...	694 6 1
3. Akola	3	814 0 0	1,659 0 0	...	845 0 0
4. Khamgaon	2	...	Information not supplied.		
5. Shegaon	...	...	*Nil.*		
6. Akot	1	...	Given out on lease.		
7. Ellichpur City ...	...	...	Information not supplied.		
8. Ellichpur Civil Station ...	...	356 6 4	1,342 12 10	...	986 6 6
9. Buldana	1	534 2 3	1,059 11 3	...	525 9 0
10. Basim	...	...	Information not supplied.		
11. Yeotmal	3	Two given out on lease and one made over to the jail.			

In the Amraoti town the small garden round the clock tower is maintained as a public recreation ground. The garden consists principally of ornamental shrubs and flower plants.

The management of the public garden at the sadar station of Amraoti is entrusted to Mr. A. A. George, head clerk of the Sanitary Commissioner's office. It serves the purposes of a recreation ground, and supplies the European and Eurasian residents of the station with fruit, vegetables, and flowers. A nursery is also maintained for the purpose of supplying trees for groves and avenues.

In the Akola municipality there are three gardens, of which two are maintained merely as ornaments. The third was given out on a lease, which expired on the 31st December 1894.

The garden in the Ellichpur Civil Station is said to be efficiently managed The date palm plantations which were hitherto managed by the Forest Department have now been handed over to the committee. There are about 1,500 trees growing, and all are said to be in very good condition.

Regarding the garden at Buldana, the Deputy Commissioner says that it supplies a want which would be felt if it were abolished: there is no market in or near Buldana, and the people of Buldana are entirely dependent on the public garden for their supply of vegetables and flowers. Considering the excellent climate of Buldana for vegetables and flowers, I believe it would be possible to make the garden almost self-supporting if attention was paid to it.

There are three gardens at Yeotmal, but they can no longer be classed as public gardens. Two have been leased out for terms of years, and the third has been made over to the jail, which maintains it for the benefit of the prisoners.

Brief review of the finances of each municipality, and of matters connected with its administration.

22. The following statement shows the financial condition of each municipality in the Hyderabad Assigned Districts at the close of the year 1894-95 :—

TABLE XIII.

Name of municipality.	Balance on 1st April 1894.	Income from all sources 1894-95.	Total.	Expenditure, 1894-95.	Balance on 31st March 1895.	Liabilities and claims of municipalities.								Remarks.
						Liabilities.					Claims.			
						Balance on 1st April 1894.	Loans received during the year 1894-95.	Total.	Amount repaid during the year.	Balance on 31st March 1895.	Balance on 1st April 1894.	Invested and advanced during the year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amraoti Town ...	18,298	55,675	73,973	50,168	23,805	37,882	...	37,882	7,000	30,882	...	...	...	
Do. Camp ...	1,836	26,347	28,183	18,228	9,955	5,859	4,965	10,824	1,800	9,024	...	...	...	
Akola	21,773	48,148	69,920	40,901	29,019	1,26,000	...	1,26,000	..	1,26,000	125	...	125	
Khamgaon ...	44,309	31,561	75,870	59,010	16,860	...	...	...	...	..	28,000	22,000	*50,000	
Shegaon ...	4,966	8,035	13,001	8,911	4,090	...	...	...	...	...	...	...	...	
Akot	19,928	12,888	32,816	9,757	23,059	...	...	...	...	...	25	75	100	
Ellichpur City ...	13,415	19,600	38,015	25,348	12,667	...	...	..	...	...	...	...	...	
Do. Civil Station.	1,422	11,452	12,874	10,444	2,430	...	...	...	...	...	...	...	...	
Buldana ...	629	16,409	17,038	15,127	1,911	9,201	...	9,201	4,000	5,201	20	...	20	
Basim ...	6,613	14,378	20,991	13,277	7,714	...	...	...	...	...	...	4	4	
Yeotmal ...	3,365	11,821	15,186	8,512	6,674	...	...	...	...	...	...	25	25	
Total ...	1,41,553	2,56,314	3,97,867	2,59,683	1,38,184	1,78,942	4,965	1,83,907	12,800	1,71,107	28,170	22,104	50,274	

* Investment in Government securities.

23. *Amraoti Town.*—Four different taxes are levied in this municipality, *viz.*, (1) tolls on roads, (2) a tax on professions and trades, (3) a scavenging tax, and (4) a water tax. With a view to improving the income, the committee say they intend shortly to submit proposals for levying an octroi. The principal sources of income in this municipality are :—

	Income for 1894-95. Rs.
(1) Water rate	14,029
(2) Tax on professions and trades	13,174
(3) Market dues	11,149
(4) Scavenging tax	5,090
(5) Rents on lands, houses, &c.	5,006
(6) Road tolls	3,446

These sources appear to me to give an ample income for the requirements of so small a town, and I do not think that it is advisable to institute an octroi tax, attended as it invariably is with corruption and other evils, and often with injury to the prosperity of a town. With more care the income, which far exceeds that of many municipalities in India, and is freed from the burden of police charges, ought to be ample to meet all requirements.

The principal items of expenditure are :—

	Expenditure for 1894-95. Rs.
(1) Conservancy establishment	14,478
(2) Repayment of loans	7,000
(3) Markets and slaughter-houses	5,972
(4) Education	4,066
(5) Roads	3,578
(6) Water-supply establishment	3,190

Complaints are made of the inefficiency of the conservancy arrangements, but I hope in due course to suggest improvements in this direction.

The drainage scheme, which is estimated to cost nearly five lakhs of rupees, is quite beyond the means of the municipality to carry out. The project was sent to the Superintending Engineer for examination in February 1894, but has not yet been returned. The Deputy Commissioner, Amraoti, on the advice of the Sanitary Commissioner, recommends that the entire work should be gone through gradually by sections. The Deputy Commissioner has been asked to have a revised estimate prepared with reference to the suggestions of the Sanitary

Commissioner, and then to submit proposals for the orders of the Resident. In my opinion this municipality cannot afford a scheme for drainage on the ambitious scale hitherto contemplated, and should rely on gradual and systematic improvements to its surface drains and to improved conservancy arrangements.

The report does not show whether any, and if so what, works of importance were carried out by the municipality. This ought to have been clearly shown in the section relating to expenditure, and will be in future.

24. *Amraoti Camp.*—This municipality, like all other civil station municipalities, is largely dependent, for its efficient working, upon the annual grant from the surplus pound fund of the district. There are only two taxes levied, *viz.*, (1) a house tax, and (2) a water rate.

The chief sources of income besides the grant from the surplus pound fund are :—

	Income for 1894-95. Rs.
1. Sale proceeds of lands and produce of lands ...	1,614
2. Tax on houses and lands ...	1,534
3. Water rate	1,410

The principal items of expenditure during the year of report were :—

	Rs
(1) Contribution towards the completion of the combined district board and camp municipal office	1,965
(2) Arboriculture and public garden	2,631
(3) Conservancy	2,324
(4) Office establishment, &c.	1,614
(5) Roads	1,264

I have already commented on the expenditure of this municipality on the section relating to expenditure.

25. *Akola.*—The financial position which this municipality holds amongst others in the province is not a satisfactory one. Its income is just about one-sixth in excess of its expenditure, while its liabilities amount to the large sum of Rs. 1,26,000 to be increased by Rs. 20,000 more for a drainge scheme There are only two taxes proper levied in this municipality, *viz.*, (1) a tax on professions and trades, and (2) a scavenging tax. In addition to these, a tax is levied on sutta transactions. The principal sources of income in this municipality are :—

	Income for 1894-95. Rs.
(1) Fees and revenues from markets and slaughter-houses	10,317
(2) Tax on trades and professions	9,204
(3) Contribution from the surplus pound fund of the district	8,000
(4) Rents of lands	4,914
(5) Scavenging tax	3,815

During the year of report a sum of Rs. 5,497, being the sale proceeds of occupancy rights, which was hitherto shown under the head of deposits in the municipal accounts, was transferred to the head "Extraordinary and debt," the auction sales of the sites having been confirmed by the Commissioner. The question whether this sum should be handed over to the municipality as a concession is being separately dealt with.

The principal items of expenditure during the year were :—

	Rs.
(1) Conservancy	9,544
(2) Markets and slaughter-houses	4,819
(3) Roads	4,612
(4) Education	3,198
(5) Arboriculture	2,322
(6) Miscellaneous	2,163

The general complaint is that the present conservancy establishment is not adequate to keep the town in a state of cleanliness, but the committee assert that they are helpless for want of funds. They are thinking of revising the latrine cess rules with a view to improve the income from this source.

There are seven municipal schools in Akola, five for boys and two for girls. Four teach Marathi and three Urdu at a cost of Rs. 3,198.

It is doubtful whether the estimated expenditure of Rs. 20,000 on drainage is warranted by the financial position of this municipality, but as the town is an unhealthy one, extraordinary efforts to improve its sanitation are required. If so, I think the committee should exercise more economy in other directions.

Regarding the Vice-Chairman of the Committee, the Deputy Commissioner writes thus:—

"I regret that Rao Saheb Deo Rao Vinayek, to whose energetic labours for so many years the town owes so much, has announced his intention of retiring from the Vice-Chairmanship, but I hope that his assistance and advice will not be withdrawn from the Committee."

26. *Khamgaon.*—The income of the year was Rs. 31,561, while the expenditure (excluding the sum invested for the up-keep of the water works) was Rs. 37,009. Besides the sutta tax, which falls only on those engaged in the transactions, there are only two taxes levied in this municipality, *viz.*, (1) a tax on professions and trades, and (2) a scavenging tax. The Deputy Commissioner reports that the committee have proposed some extra taxes, but that in doing so, they have been careful to see that the taxes are of such a nature that they are never likely to touch their own pockets.

This municipality has invested Rs. 50,000 in Government paper up to date, so it is difficult to see why extra taxation is required. Apparently a very expensive drainage scheme is contemplated, but as the income of the town gives an incidence of 2-0-4 per head of population, it would seem to be ample for all purposes, and the funds invested should certainly suffice to drain so small a town, which has already got a good water supply.

The principal sources of revenue in this municipality are:—

	Income for 1894-95. Rs.
(1) Fees and revenues from markets and slaughter-houses	7,710
(2) Tax on trades and professions	7,219
(3) Sutta tax	6,310
(4) Rents of lands, houses, &c.	3,170

The chief items of expenditure during the year were:—

	Rs.
(1) Conservancy	6,884
(2) Markets and slaughter-houses	4,720
(3) Water supply establishment, &c.	4,126
(4) Education	4,218
(5) Roads	3,196
(6) Hospitals and dispensaries	2,770
(7) Lighting, &c.	2,004
(8) Other items	1,945

The expenditure on education, lighting, and markets and slaughter-houses, is altogether too large for so small a town.

Captain Horsbrugh, the Chairman, does not write very favorably of the members. He says that, with few exceptions, the ward members do nothing in or for their wards, and that the falling-off in the latrine cess is due to their slackness and indifference. The Deputy Commissioner expresses the hope that matters will soon take a different aspect under Captain Horsbrugh's guidance and supervision. I notice that Captain Horsbrugh's report is a very good one and shows that he understands his work.

27. *Shegaon.*—Amongst all the municipalities in the province, the municipality at Shegaon has the smallest income. The income for 1894-95 amounted to only Rs. 8,035, and the chief sources from which it was derived are :—

	Income for 1894-95. Rs.
(1) Tax on trades and professions	2,062
(2) Weekly market cess	1,611
(3) Jaglia and local cess	1,079
(4) Rents of lands	828

There is only one tax levied in this municipality, *viz.*, a tax on trades and professions ; but proposals are under consideration for levying a scavenging tax under section 42 of the Berar Municipal Law. Shegaon is the only municipality which derives an income from the jaglia and local cess.

The principal items of expenditure during the year were:—

	Rs.
(1) Conservancy, including watering and cleaning roads	2,833
(2) Drainage	1,050
(3) Buildings	900
(4) Lighting	687

The Deputy Commissioner reports that the committee have succeeded in inducing the people to purchase *poudrette*, and that hopes are entertained of a demand arising for this fertilizer.

Regarding the water supply of the town the Deputy Commissioner writes thus :—

"The great want of Shegaon is water; and the question of another scheme for the supply of the town is referred to by the Chairman, who, however, suggests that the town is too poor to pay much towards it, and ought not to be asked to, in consideration of the fact that the Rs. 18,000 previously contributed by the inhabitants for the tank have been practically thrown away owing to the faulty construction of the dam, the puddle trench in which was not carried down low enough to keep back the water."

Of Mr. Rich, the Chairman, the Deputy Commissioner says that he is efficient, adding that it is a pity that he has not a larger income to lay out on improvements.

28. *Akot.*—The closing balance of this municipality amounted to Rs. 23,059, while its expenditure for the year was only Rs. 9,757.

The insanitary condition of this town is notorious, and during a recent epidemic of cholera, which affected the town very severely, I received very bad accounts of the sanitary arrangements and the water supply. As there appear to be funds, I propose to suggest that the surplus revenue be devoted to removing both these defects.

There are two taxes levied in this municipality, *viz.*, (1) a tax on trades and professions, and (2) a scavenging tax. The chief sources of income are :—

	Income for 1894-95. Rs.
(1) Tax on trades and professions	4,124
(2) Fees and revenues from markets and slaughter-houses	3,957
(3) Conservancy, including scavenging and latrine rates	2,825
(4) Rents of lands, &c	1,003

The principal items of expenditure were :—

(1) Conservancy, including road cleaning ...	3,208
(2) Drainage	1,284
(3) Hospitals and dispensaries	1,066
(4) Markets and slaughter-houses	901
(5) Office establishments, &c.	837

As already pointed out, the expenditure on office establishment, &c., is larger than it should be, and the Deputy Commissioner will be requested to look into the matter with a view to effecting a reduction.

The Deputy Commissioner mentions Mr. Subrayalu Naidu, Chairman, and Messrs. Ghulam Hoosain and Gabusing as having worked well. Mr. Subrayalu Naidu has since been transferred to Yeotmal.

29. *Ellichpur City.*—There are three taxes levied in this Municipality, *viz.*—(1) a tax on trades and professions; (2) a scavenging tax; and (3) tolls on roads. The chief sources of income are :—

	Income for 1894-95. Rs.
(1) Conservancy cess	5,177
(2) Tax on professions and trades	3,834
(3) Tolls on roads	3,106
(4) Fees from markets and slaughter-houses ...	2,459
(5) Rents on lands, houses, &c.	2,241

The principal items of expenditure during the year were :—

	Rs.
(1) Conservancy, including road cleaning ...	11,025
(2) Drainage	3,370
(3) Education	2,605
(4) Water-supply	2,314
(5) Lighting	1,292

In the Budget estimate for 1895-96 the Municipal Committee provided a sum of Rs. 1,900 for the extension of a water-supply and drainage scheme. With reference to this the Resident wished to be informed what plans were adopted for the scheme, what progress has been made, and what work remained to be done. The Secretary of the Municipality reports that no plans have been adopted; that in the year 1894-95 a sum of Rs. 2,314 was expended on the water works and Rs. 3,370 on drainage. The total length of the drains is reported to be 5,114 feet and of the water works 3,725 feet. The Secretary adds that the work that remains to be done cannot be shown, as no plan has been prepared for the entire scheme, and that work is executed as funds are available. The method adopted by the Municipal Committee in carrying out this work does not appear to be in accordance with paragraph 3 of rule 43 of the rules made by the Resident under section 145 (1) (*m*) of the Berar Municipal Law. (*Residency Orders* Notification No. 252, dated the 24th August 1892.)

30. *Ellichpur Civil Station.*—There is only one tax levied in this Municipality, the tax on trades and professions; but proposals for levying tax on buildings and lands under section 41 (1)-A (*a*) of the Berar Municipal Law and a scavenging tax under section 42 are under consideration. The Municipality is only in the second year of its existence. The income, which amounted during the year to Rs. 11,452, is chiefly derived from the following sources :—

	Income for 1894-95. Rs.
(1) Tax on trades and professions	2,795
(2) Fees and revenues from markets and slaughter-houses	2,406
(3) Contribution from the surplus pound fund of the district...	41

The following were the principal items of expenditure during the year :—

	Rs.
(1) Conservancy, including road cleaning ...	3,379
(2) Buildings	2,564
(3) Roads	1,388
(4) Arboriculture, public gardens, &c.	1,342

The expenditure on buildings includes an item of Rs. 1,500, being cost of public latrines.

There is now an efficient conservancy establishment maintained by the committee, and the sanitation of the station has been considerably improved, as noticed by the Sanitary Commissioner in his recent visit.

The Deputy Commissioner is evidently alive to the importance of improving the condition of this insanitary place.

31. *Buldana.*—The working balance of this Municipality on 31st March 1895 was only Rs. 1,911 ; its average monthly expenditure for 1894-95 being Rs. 1,261.

There are three taxes levied in this Municipality, *viz.*—(1) a tax on buildings and lands ; (2) a tax on vehicles and animals ; and (3) a water rate.

The income of the year was chiefly derived from the following sources:—

	Rs.
(1) Contribution from the surplus pound fund ...	10,000
(2) Water rate	2,676
(3) Sale proceed of lands, &c.	913

The income from the tax on vehicles and animals and on houses and lands amounted in the aggregate to only Rs. 1,204. The principal items of expenditure were :—

	Rs.
(1) Repayment of loans	4,000
(2) Water-supply establishment and repairs ...	3,655
(3) Arboriculture, public gardens, &c.	1,706
(4) Roads	999
(5) Drainage	996
(6) Conservancy	896

The loan for the water works is at present a heavy clog on the action of this Municipality.

32. *Basim.*—There are two taxes levied in this Municipality, *viz.*—(1) a tax on trades and professions, and (2) a scavenging tax. The chief sources of income are :—

	Income for 1894-95. Rs.
(1) Tax on professions and trades	3,897
(2) Contribution from the surplus pound fund of the district...	3,584
(3) Conservancy, including scavenging, &c. ...	1,493
(4) Fees and revenues from markets and slaughter-houses	1,479

In addition to the income from these sources, the committee realized Rs. 1,552 from the owners of the Balaji temple on account of expenditure incurred in cleaning the tank belonging to the temple, the work having been performed by the Municipality.

The following were the principal items of expenditure :—

	Rs.
(1) Conservancy	2,982
(2) Roads	2,574
(3) Cost of work done for private individuals, cleaning the Balaji tank	1,552
(4) Arboriculture	1,084
(5) Markets and slaughter-houses	1,014

A drainage scheme was prepared by the committee and submitted for sanction, but it was returned for reconsideration, as it was altogether too elaborate, considering the size of the town and the resources of the Municipality. It was suggested that the necessities of the case would be met by draining those portions where storm water does not readily run off, and the Chairman reports that the committee have now asked the Executive Engineer to indicate the

portions of the town which require to be drained first, and that that officer has promised to advise the committee as to what should be done.

33. *Yeotmal.*—There are two taxes levied in this Municipality, *viz.*—(1) a tax on animals used for riding, driving, draught or burden, and (2) a tax on trades and professions. Proposals for levying a scavenging tax under section 42 of the Berar Municipal Law are under consideration.

The chief sources of income in the Yeotmal Municipality are:—

	Income for 1894-95. Rs.
(1) Contribution from the surplus pound fund of the district	7,467
(2) Tax on trades and professions	1,035
(3) Fees and revenues from markets and slaughter-houses	815

The principal items of expenditure during the year were as follows:—

	Rs.
(1) Conservancy	3,745
(2) Buildings	732
(3) Roads	694

The Deputy Commissioner reports that steps are being taken to improve the sanitation of the town, which is very necessary.

General.

34. Very few of these municipal towns have as yet come under my personal observation, but I hope soon to see more of them.

From the reports it is evident that the income at the disposal of the Municipal Boards is more than sufficient to meet their requirements, and only requires to be carefully and economically administered to enable them to show good results.

In conservancy matters more care is required to see that a full measure of work is taken from the staff by first arriving at a correct estimate of what can be done by each member of it.

The supervision of expenditure with a proper regard to economy and efficiency appears to be the chief need of our municipalities in Berar.

The Municipal Committees have among them many men of ability and administrative capacity, but the tendency to talk is over done.

Mr. Rao Sahib Deo Rao Vinayek at Akola, whose withdrawal from the committee is a public loss to the town, has shown a good example of what work can be done; and Mr. Khaparde at Amraoti devotes a large amount of time and energy to his work. Mr. Rich at Shegaon is also mentioned as taking interest in the work of municipal government.

It is to individual efforts of disinterested members of the non-official community that the well-being of our towns is largely indebted; but all Deputy Commissioners should recollect that municipal government is not learnt quickly, and ever keep a watchful eye to guide Municipal Committees in their difficulties and control them in their extravagant tendencies.

More can be done by judicious advice than may appear possible at first.

Appendices.

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895.*

1	2	3	4	5	6								7
Name of district.	Serial No of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of members of committee.								Remarks.
					(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
					Ex-officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
Amraoti	1	Amraoti Town	Berar Municipal Law, 1886.	28,946	....	6	18	24	5	19	2	22	
	2	Do. Camp		4,709	...	10	...	10	6	1	4	3*	* Three vacancies.
Akola	3	Akola ...		21,470	...	6	18	24	8	15	2	21†	† There was one vacancy at the close of the year.
	4	Khamgaon...		15,598	...	3	9	12	3	9	2	10	
	5	Shegaon ...		11,422	...	3	9	12	1	11	1	11	
	6	Akot ...		15,995	...	3	9	12	2	10	1	11	
Ellichpur ...	7	Ellichpur City		26,637	...	6	18	24	4	20	2	22	
	8	Do. Civil Station.		9,603	...	12	...	12	7	5	6	6	
Buldana	9	Buldana ...		3,243	...	12	...	12	9	3	4	8	
Basim	10	Basim ...		12,389	...	5	9	14	5	7	4	8‡	‡ There were 2 vacancies at the close of the year.
Wun	11	Yeotmal ...		6,464	...	14	...	14	2	12	1	13	
				Total ...	...	80	90	170	52	112	29	135	

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895.*

1	2	3	4	5																		
				Municipal rates and taxes.																		
				Octroi.																		
Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	*a.* Class I (Articles of food or drink for men or animals).	*b.* Class II (Animals for slaughter).	*c.* Class III (Fuel, lighting and washing).	*d.* Class IV (building materials).	*e.* Class V (Drugs, gums and spices).	*f* Class VI (Tobacco).	*g.* Class VII (Cloth).	*h.* Class VIII (Metals).	*i.* Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates.	Total.
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	18,298 0 0	...	...	...	...	...	...	...	...	...	...	...	13,174 0 0	3,446 0 0	14,029 0 0	...	5,090 0 0	35,739 0 0
	2	Do. Camp ...	1,836 4 9	...	...	...	...	...	...	...	...	...	1,533 13 0	...	...	...	1,410 8 0	...	...	2,944 5 0
Akola ...	3	Akola ...	21,772 1 9	...	...	...	...	...	...	...	...	...	...	...	9,203 9 0	...	...	..	3,815 8 0	13,019 1 0
	4	Khamgaon ...	44,308 15 3	...	...	...	...	...	...	...	...	...	...	...	7,219 10 0	...	1,530 0 0	...	714 0 0	9,463 10 0
	5	Shegaon ...	4,965 13 3	...	...	...	...	...	...	...	...	...	...	...	2,072 0 0	...	...	..	..	2,072 0 0
	6	Akote ...	19,928 1 9	...	..	...	...	...	...	...	...	...	...	...	4,123 14 0	...	...	...	2,825 4 0	6,949 2 0
Ellichpur ...	7	Ellichpur City ...	18,414 8 6	...	...	...	...	...	...	...	...	...	...	...	3,833 12 9	3,106 0 11	...	..	5,156 12 0	12,116 9 8
	8	Do. Civil Station.	1,421 13 8	...	...	...	...	...	...	...	...	...	...	...	2,795 8 0	...	...		...	2,795 8 0
Buldana ...	9	Buldana ...	629 7 7	...	...	...	...	...	...	...	...	...	602 7 8	301 9 3	478 8 0	...	2,676 8 0	.	...	4,359 0 11
Basim ...	10	Basim ...	6,612 15 10	...	...	...	...	...	...	...	...	...	...	...	3,897 0 0	...	...	..	1,492 10 0	5,389 10 0
Wun ...	11	Yeotmal ...	3,365 3 0	...	...	...	...	...	...	...	...	...	...	207 0 0	1,035 8 0	...	...	.	...	1,242 8 0
		Total ...	1,41,553 5 4	...	...	...	...	...	...	...	...	...	2,136 4 8	808 9 3	47,833 5 9	6,552 0 11	1,,646 0 0	.	19,114 2 0	96,090 6 7

FROM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895*—continued.

1	2	3	6				7							
			Realizations under special Acts.				Revenue derived from municipal property and powers apart from taxation.							
Name of district.	Serial number of municipality.	Name of municipality.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Total.	Rents of lands, houses, serais, dâk bunglows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates.)	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses.	Miscellaneous.	Fines under Municipal and other Acts.
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	1,115 0 0	...	...	1,115 0 0	5,006 0 0	34 0 0	1,094 0 0	865 0 0	330 0 0	11,149 0 0	...	169 0 0
	2	Do. Camp ...	889 13 6	...	...	889 13 6	477 0 0	1,614 5 1	...	...	...	188 12 0	...	26 8 0
Akola ...	3	Akola ...	811 8 0	...	...	811 8 0	4,943 15 2	1,334 0 11	807 8 0	634 15 3	172 15 6	10,317 5 3	...	106 3 0
	4	Khamgaon ...	610 4 0	...	...	610 4 0	3,170 9 4	1,330 15 0	397 15 6	456 11 0	27 11 6	7,710 3 3	...	203 0 0
	5	Shegaon ...	668 13 0	...	...	668 13 0	909 10 6	232 0 0	...	...	...	2,994 2 7	...	26 6 0
	6	Akote ...	160 1 0	...	...	160 1 0	1,003 9 6	519 12 0	39 4 0	...	101 14 0	2,857 5 6	1,100 0 0	82 12 0
Ellichpur ...	7	Ellichpur City ...	630 8 6	...	...	630 8 6	2,241 12 0	858 14 0	187 8 0	791 10 3	46 10 6	2,459 9 3	...	22 1 6
	8	Do. Civil Station.	870 14 6	...	...	870 14 6	48 0 0	776 11 10	286 0 0	...	...	2,406 1 9	135 4 2	29 12 0
Buldana ...	9	Buldana ...	494 0 6	...	...	494 0 6	5 0 0	913 2 3	162 4 0	...	...	375 4 0	...	77 15 0
Basim ...	10	Basim ...	132 14 0	...	...	132 14 0	768 4 0	672 10 7	51 2 0	...	...	1,478 12 0	364 13 7	65 14 0
Wun ...	11	Yeotmal ...	650 5 0	...	...	650 5 0	320 5 5	314 0 0	215 8 0	...	...	815 4 9	80 1 0	75 4 0
		Total ...	7,034 2 0	...	...	7,034 2 0	18,894 1 11	8,600 7 8	3,241 1 6	2,748 4 6	679 3 6	42,751 12 4	1,680 2 9	884 11 6

FROM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895*—continued.

1	2	3	7					8									9				
			Revenue derived from municipal property and powers apart from taxation.—*contd.*					Grants and contributions for general and special purposes.									Miscellaneous.				
			Interest of investments.					From Government.			From Local Funds.			From other sources.							
Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Jaglia and local cess.	Sutta tax.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
			Rs. a. p.				Rs. a. p.				Rs. a. p.						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	...	...	...	18,647 0 0	...	...	...	...	...	...	...	...	...	...	...	...	22 0 0	152 0 0	174 0 0
	2	Do. Camp ..	...	...	...	...	2,306 9 1	...	...	...	15,124 14 8	...	...	...	...	...	15,124 14 8	...	...	...	116 1 6	116 1 6
Akola .	3	Akola ...	...	...	...	...	18,316 15 1	...	...	...	8,000 0 0	...	...	...	...	...	8,000 0 0	...	2,126 9 0	...	376 3 9	2,502 12 9
	4	Khamgaon ...	1,097 4 0	...	...	...	14,394 5 7	...	...	...	...	...	...	...	...	...	...	...	6,310 2 6	75 8 0	706 10 10	7,092 5 4
	5	Shegaon ...	...	...	...	...	4,162 3 1	...	...	...	...	...	...	...	...	...	...	1,079 9 9	...	...	52 14 0	1,132 7 9
	6	Akot ...	...	...	...	...	5,704 9 0	...	...	...	...	...	...	...	...	...	...	...	...	...	74 12 1	74 12 1
Ellichpur..	7	Elichpur City ...	...	...	...	...	6,608 1 6	...	...	...	...	...	...	...	...	...	...	...	...	...	244 12 1	244 12 1
	8	Do. Civil Station.	..	...	...	...	3,681 13 9	...	...	...	4,100 0 0	...	...	...	...	...	4,100 0 0	...	...	...	3 10 0	3 10 0
Buldana ...	9	Buldana ...	...	...	...	...	1,533 9 3	...	...	...	10,000 0 0	...	...	...	...	...	10,000 0 0	...	...	...	22 9 9	22 9 9
Basim ...	10	Basim ...	...	...	...	...	3,401 8 2	...	...	...	3,584 0 0	...	...	...	...	...	3,584 0 0	...	...	1,559 10 0	250 0 0	1,809 10 0
Wun ...	11	Yeotmal ...	...	...	...	...	1,820 7 2	...	...	...	7,467 0 0	...	...	...	...	...	7,467 0 0	...	...	...	640 6 3	640 6 3
		Total ...	1097 4 0	...	...	...	80,577 1 8	...	...	...	48,275 14 8	...	...	...	...	...	48,275 14 8	1,079 9 9	8,436 11 6	1,657 2 0	2,640 0 3	13,813 7 6

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895*—concluded.

1	2	3	10								11	12	13	14
			Extraordinary and debt.											
				Loans			Advances.							
Name of district.	Serial number of municipality.	Name of municipality.	Sale proceeds of Government securities and withdrawal from Savings Bank.	From Government.	Raised in the market from private individuals.	Sale proceeds of occupancy rights in building sites.	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
				Rs. a. p.		Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	...	...	...	...	...	...	...	55,675 0 0	73,973 0 0	1 4 0	1 14 9
	2	Do. Camp ...	...	4,965 0 0	...	...	...	...	...	4,965 0 0	26,346 11 9	28,183 0 6	0 10 0	5 9 6
Akola ...	3	Akola ...	...	...	...	5,497 4 0	...	...	...	5,497 4 0	43,147 8 10	69,919 10 7	0 9 8	2 3 11
	4	Khamgaon ...	...	...	...	...	...	...	...	...	31,560 8 11	75,869 8 2	0 9 8	2 0 4
	5	Shegaon ...	...	...	...	...	...	...	...	...	8,035 7 10	13,001 5 1	0 2 11	0 11 3
	6	Akote ...	...	...	...	...	...	...	...	...	12,888 8 1	32,816 9 10	0 6 11	0 12 11
Ellichpur ...	7	Ellichpur City ...	...	...	...	...	...	...	...	...	19,599 15 9	38,014 8 3	0 7 3	0 11 9
	8	Do. Civil Station.	...	...	...	...	...	...	...	...	11,451 14 3	12,873 11 11	0 4 8	1 3 1
Buldana ...	9	Buldana ...	...	...	...	...	...	...	...	...	16,409 4 5	17,038 12 0	1 5 6	5 0 11
Basim ...	10	Basim ...	...	...	...	...	...	...	60 10 9	60 10 9	14,378 4 11	20,991 4 9	0 7 0	1 2 7
Wun ...	11	Yeotmal ...	...	...	...	...	...	...	...	...	11,820 10 5	15,185 13 5	0 3 1	1 13 3
		Total ...	...	4,965 0 0	...	5,497 4 0	...	...	60 10 9	10,522 14 9	2,56,313 15 2	3,97,867 4 6	0 9 10	1 10 2

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1895.*

1	2	3	4							5				
			General administration and collection charges.							Public safety.				
Name of district.	Serial number of municipality.	Name of municipality.	General administration (*a*) (office establishment, inspection, Honorary Magistrates, establishment, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books, and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts.)	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	1,746 0 0	875 0 0	...	32 0 0	275 0 0	..	2,928 0 0	185 0 0	2,472 0 0	...	2 0 0	2,659 0 0
	2	Do. Camp ...	1,644 0 0	14 0 0	...	...	...	...	1,658 0 0	...	549 11 6	...	...	549 11 6
Akola ...	3	Akola ...	1,066 6 6	969 6 9	...	556 3 1	68 8 0	.	2,660 8 4	...	988 14 5	...	...	988 14 5
	4	Khamgaon ...	1,276 14 5	463 1 0	...	272 11 7	...	244 6 9	2,257 1 9	166 3 1	2,004 1 6	...	20 0 0	2,190 4 7
	5	Shegaon ...	502 5 10	160 13 6	...	341 0 0	5 0 0	...	1,009 3 4	...	687 2 0	...	4 8 0	691 10 0
	6	Akote ...	837 0 1	316 15 8	...	...	...	..	1,153 15 9	..	254 13 6	...	...	254 13 6
Ellichpur...	7	Ellichpur City ...	554 14 11	459 2 7	...	...	...	...	1,014 1 6	...	1,292 0 0	...	8 6 0	1,300 6 0
	8	Do. Civil Station.	398 3 2	113 0 9	...	...	43 8 0	...	554 11 11	181 1 0	500 0 0	...	...	681 1 0
Buldana ...	9	Buldana	587 0 10	126 4 1	...	46 0 0	450 2 0	...	1,209 6 11	14 8 6	391 10 8	...	3 5 4	409 8 6
Basim ...	10	Basim	812 14 11	94 1 0	...	...	13 8 0	...	920 7 11	2 12 0	741 10 10	...	...	744 6 10
Wun ..	11	Yeotmal... ...	364 3 3	306 6 3	...	125 0 0	1 8 0	...	797 1 6	627 2 0	588 9 2	...	0 8 0	1,216 3 2
		Total ...	9,789 15 11	3,898 3 7	...	1,372 14 8	857 2 0	244 6 9	16,162 10 11	1,176 10 7	10,470 9 7	...	38 11 4	11,685 15 6

6														
			Public health and convenience.											
			Water-supply.		Drainage.									
Name of district.	Serial number of municipality.	Name of municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay	Establishment, repairs, &c.	Conservancy (including road-cleaning and watering, and latrines).	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	3,190 0 0	...	1,209 0 0	14,478 0 0	1,521 0 0	204 0 0	5,972 0 0	746 0 0	72 0 0	499 0 0
	2	Do. Camp ...	...	993 0 0	...	...	2,323 15 9	...	1 11 0	42 6 0	216 0 0	636 6 6	2,630 9 6
Akola ..	3	Akola	...	392 5 1	960 2 3	349 0 6	9,544 4 10	1,180 9 2	50 7 0	4,819 8 2	231 1 0	1,241 15 6	2,322 12 10
	4	Khamgaon ..	231 4 8	4,426 0 1	...	1,121 11 8	6,883 12 4	2,770 0 0	74 13 0	4,720 1 0	225 3 11	879 5 6	749 8 1
	5	Shegaon... ...	...	...	1,000 0 0	50 0 0	2,832 10 6	516 12 8	9 12 0	323 0 0	288 0 0	103 4 0	6 9 0
	6	Akote	...	3 14 0	1,284 11 2	244 15 4	3,203 3 7	1,066 1 3	37 5 1	900 13 8	4 0 0	114 10 6	156 14 9
Ellichpur...	7	Ellichpur City ..	2,314 0 3	223 6 3	3,370 5 10	71 0 0	11,025 6 6	961 0 9	...	419 14 0	216 0 0	...	192 14 9
	8	Do. Civil Station...	...	...	25 0 0	...	3,379 4 4	...	60 0 0	235 0 0	190 8 0	24 0 0	1,342 12 10
Buldana ...	9	Buldana... ...	...	3,654 14 0	996 0 0	75 13 0	895 10 5	...	3 15 6	155 14 1	123 0 0	...	1,705 11 1
Basim ...	10	Basim	...	578 9 5	...	88 8 6	2,982 5 7	...	80 6 0	1,013 12 8	54 0 0	586 11 0	1,083 10 5
Wun ...	11	Yeotmal... ..	...	79 3 4	...	289 0 0	3,745 6 10	...	5 0 0	147 12 8	108 0 0	256 12 7	355 8 10
		Total ...	2,545 4 11	13,541 4 2	7,636 3 3	3,499 1 0	61,299 0 8	8,015 7 10	527 5 7	18,750 2 1	2,461 12 11	3,915 1 7	11,046 0 1

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1895*—contd.

Name of district.	Serial number of municipality.	Name of municipality.	6 Public health and convenience—*contd.* Public Works. Registration of births and deaths.	Establishment.	Buildings.	Roads.	Stores.	Total.	7 Public Instruction. Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	8 Contributions. For general purposes.	9 Miscellaneous. Interest on Loans. Interest due on account of previous years	Interest due on account of current year.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Amraoti	1	Amraoti Town	192 0 0	814 0 0	550 0 0	3,578 0 0	...	33,025 0 0	4,066 0 0	...	300	4,366 0 0	...	...	...
	2	Do. Camp	120 0 0	...	4,965 0 0	1,264 7 6	...	13,193 8 3	...	600 0 0	...	600 0 0	...	...	...
Akola	3	Akola	...	549 15 3	18 13 0	4,612 2 6	...	26,273 1 1	...	3,197 10 2	120	3,317 10 2	...	...	...
	4	Khamgaon	24 0 0	588 0 0	...	3,196 12 10	236 10 0	26,127 3 1	...	4,218 9 5	180	4,398 9 5	91 5 4	...	...
	5	Shegaon	24 0 0	270 0 0	992 9 4	300 0 0	...	6,716 9 6	...	310 13 4	...	310 13 4	25 4 0	...	...
	6	Akote	2 0 0	126 7 2	23 12 2	400 3 10	18 9 0	7,592 9 6	10 0 0	496 12 3	100	606 12 3	64 10 4	...	...
Ellichpur	7	Ellichpur City	24 10 3	180 0 0	250 7 10	761 3 6	51 11 9	20,062 0 11	...	2,604 10 0	84	2,688 10 0	282 2 11	...	...
	8	Do. Civil Station.	...	...	2,564 1 3	1,387 11 11	...	9,208 6 4	...	...	...	...	...	...	...
Buldana	9	Buldana	13 8 9	...	...	999 3 0	...	8,623 9 10	672 0 0	...	...	672 0 0	165 1 0	...	...
Basim	10	Basim	24 0 0	241 9 0	...	2,574 0 1	...	9,307 8 6	...	138 0 0	120	258 0 0	...	...	...
Wun	11	Yeotmal	...	...	732 7 6	693 9 7	8 11 0	6,421 8 4	...	...	...	...	...	...	...
		Total	424 3 0	2,769 15 5	10,097 3 1	19,767 6 9	315 9 0	1,66,551 1 4	4,748 0 0	11,566 7 2	904	17,218 7 2	628 7 7	...	...

Name of district.	Serial number of municipality.	Name of municipality.	9—*contd.* Miscellaneous—*contd.* Discount.	Actual cost of works done for private individuals.	Miscellaneous.	Total.	10 Extraordinary and debt. Investments. In securities (other than for sinking funds)	In Savings Bank.	Sinking Fund. Payments to Sinking Fund.	Repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	11 Closing balance.	12 Grand Total.	Remarks.	
			Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of Liabilities and Claims.*	Rs.
Amraoti	1	Amraoti Town	... 22 0	168 0 0	190 0 0	...	...	...	7,000	...	...	...	7,000 0 0	23,805 0 0	73,973 0 0	Liabilities—		
	2	Do. Camp	... ...	426 13 6	426 13 6	...	...	...	1,800	...	...	...	1,800 0 0	9,954 15 3	28,183 0 6	Balance of loans	...	1,71,107
Akola	3	Akola	... ...	2,163 6 8	2,163 6 8	...	...	...	...	...	...	5,497 4 0	5,497 4 0	24,018 13 11	69,919 10 7	Less balance of sinking funds.	...	...
	4	Khamgaon	... ...	1,945 1 4	1,945 1 4	22,000	...	...	...	...	...	...	22,000 0 0	16,859 14 8	75,869 8 2			
	5	Shegaon	... ...	158 2 11	158 2 11	...	...	...	...	...	...	...	...	4,089 10 0	13,001 5 1	Net balances of loans		1,71,107
	6	Akote	... ...	9 13 6	9 13 6	...	...	...	...	...	75	...	75 0 0	23,058 15 0	32,816 9 10	Deposits	...	...
Ellichpur	7	Ellichpur	... ...	...	...	...	...	...	...	...	...	...	...	12,667 2 11	38,014 8 3			
	8	Do. Civil Station.	... ...	...	...	...	...	...	...	...	...	...	...	2,429 8 8	12,873 11 11			
Buldana	9	Buldana	... ...	47 14 0	47 14 0	...	...	...	4,000	...	...	...	4,000 0 0	1,911 3 9	17,038 12 0	Total	...	1,71,107
Basim	10	Basim	... 1,551 14	187 8 11	1,739 6 11	...	...	...	...	...	250	57 0 9	307 0 9	7,714 5 10	20,991 4 9			
Wun	11	Yeotmal	... ...	52 6 0	52 6 0	...	...	...	...	...	25	...	25 0 0	6,673 10 5	15,185 13 5	Claims—		
		Total	... 1,573 14	5,159 2 10	6,733 0 10	22,000	...	...	12,800	100	250	5,554 4 9	40,704 4 9	1,38,183 4 5	3,97,867 4 6	Advances recoverable.		104
																Net amount of debt		1,71,003

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1894-95.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1895.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Amraoti Town Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on trades and professions ..	1,612 10 0	14,731 5 6	16,343 15 6	1,184 4 0	11,990 1 6	13,174 5 6	428 6 0	629	1,057 6 0	...	2,112 4 0	2,112 4 0
Water tax	6,237 8 0	10,980 0 0	17,217 8 0	4,961 11 6	8,243 5 0	13,205 0 6	1,239 12 6	...	1,239 12 6	36 0 0	2,736 11 0	2,772 11 0
Road tolls	...	3,446 0 0	3,446 0 0	...	3,446 0 0	3,446 0 0	...	...	...	...	...	...
Pound collections	...	1,115 7 6	1,115 7 6	...	1,115 7 6	1,115 7 6	...	...	...	...	...	...
Private water service rate ..	...	834 0 0	834 0 0	...	824 0 0	824 0 0	...	...	...	...	10 0 0	10 0 0
Land revenue	...	1,040 10 0	1,040 10 0	...	251 0 0	251 0 0	...	...	...	...	789 10 0	789 10 0
Sale-proceeds of night-soil fields.	...	419 0 0	419 0 0	...	419 0 0	419 0 0	...	...	...	...	...	...
Cotton market cess ..	...	5,726 12 8	5,726 12 8	...	5,726 12 8	5,726 12 8	...	...	...	...	...	...
Do. brokers' license ...	...	800 0 0	800 0 0	...	800 0 0	800 0 0	...	...	...	...	...	...
Do. miscellaneous receipts ...	...	376 3 6	376 3 6	...	376 3 6	376 3 6	...	...	...	...	...	...
Grain market cess	...	285 3 6	285 3 6	...	285 3 6	285 3 6	...	...	...	...	...	...
Weekly market cess ...	...	3,250 0 0	3,250 0 0	...	3,250 0 0	3,250 0 0	...	...	...	...	...	...
Sale of street refuse ...	...	676 11 0	676 11 0	...	676 11 0	676 11 0	...	...	...	...	...	...
Municipal fines	...	169 4 0	169 4 0	...	169 4 0	169 4 0	...	...	...	...	...	...
Payment for municipal service rendered to private individuals	....	21 11 11	21 11 11	...	21 11 11	21 11 11	...	...	...	...	...	...
Latrine cess	311 0 0	5,371 8 0	5,682 8 0	119 0 0	4,971 8 0	5,090 8 0	112 0 0	...	112 0 0	80 0 0	400 0 0	480 0 0
Rent on sites	421 8 0	4,978 12 0	5,400 4 0	262 4 0	4,438 1 0	4,700 5 0	159 4 0	...	159 4 0	...	540 11 0	540 11 0
Public garden receipts ..	...	33 13 6	33 13 6	...	33 13 6	33 13 6	...	...	...	...	...	...
Slaughter-house fees ...	...	709 0 0	709 0 0	...	709 0 0	709 0 0	...	...	...	...	...	...
Miscellaneous receipts ...	...	151 8 7	151 8 7	...	151 8 7	151 8 7	...	...	...	...	...	...
Serai fees	...	54 4 0	54 4 0	...	54 4 0	54 4 0	...	...	...	...	...	...
Dispensary fees	...	330 3 0	330 3 0	...	330 3 0	330 3 0	...	...	...	...	...	...
School fees	...	864 11 9	864 11 9	...	864 11 9	864 11 9	...	...	...	...	...	...
Total ...	8,582 10 0	56,366 2 5	64,948 12 5	6,527 3 6	49,147 14 5	55,675 1 11	1,939 6 6	629	2,568 6 6	116 0 0	6,589 4 0	6,705 4 0

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1894-95*—continued.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1895.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Amraoti Camp Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Water tax	34 0 0	1,440 8 0	1,474 8 0	14 0 0	1,396 8 0	1,410 8 0	...	...	...	20 0 0	44 0 0	64 0 0
Tax on houses and lands ...	67 8 0	1,520 5 0	1,587 13 0	25 0 0	1,508 13 0	1,533 13 0	...	...	...	42 8 0	11 8 0	54 0 0
Pound collections	...	889 13 6	889 13 6	...	889 13 6	889 13 6	...	...	...	...	...	...
Sale-proceeds of land and produce of lands.	...	1,614 5 1	1,614 5 1	...	1,614 5 1	1,614 5 1	...	...	...	...	...	...
Slaughter-house fees ...	...	188 12 0	188 12 0	...	188 12 0	188 12 0	...	...	...	...	...	...
Dâk bungalow and serai fees ...	...	477 0 0	477 0 0	..	477 0 0	477 0 0	...	...	...	...	...	...
Contributions from Local Funds.	...	15,124 14 8	15,124 14 8	...	15,124 14 8	15,124 14 8	...	...	...	...	...	...
Miscellaneous receipts ..	...	116 1 6	116 1 6	...	116 1 6	116 1 6	...	...	...	...	...	...
Municipal fines	...	26 8 0	26 8 0	...	26 8 0	26 8 0	...	...	...	...	...	...
Loan from District Board ...	...	4,965 0 0	4,965 0 0	...	4,965 0 0	4,965 0 0	...	...	...	...	...	...
Total ..	101 8 0	26,363 3 9	26,464 11 9	39 0 0	26,307 11 9	26,346 11 9	...	....	...	62 8 0	55 8 0	118 0 0
Akola Municipality.												
Tax on professions and trades'...	3,193 6 9	8,866 8 0	12,059 14 9	2,190 9 0	7,013 0 0	9,203 9 0	397 4 9	...	397 4 9	605 9 0	1,853 8 0	2,459 1 0
Conservancy including scavenging and latrine rates.	...	3,815 8 0	3,815 8 0	...	3,815 8 0	3,815 8 0	...	...	...	...	...	...
Pound collections	...	811 8 0	811 8 0	...	811 8 0	811 8 0	...	...	...	...	...	...
Rent of land, serais, dâk bungalows.	115 1 6	4,890 5 8	5,005 7 2	87 9 6	4,856 5 8	4,943 15 2	...	...	...	27 8 0	34 0 0	61 8 0
Sale-proceeds of land and produce of lands	350 10 0	1,365 0 11	1,715 10 11	20 0 0	1,314 0 11	1,334 0 11	...	...	...	330 10 0	51 0 0	381 10 0
Conservancy receipts ..	8 0 0	805 8 0	813 8 0	8 0 0	799 8 0	807 8 0	...	...	...	...	6 0 0	6 0 0
Dispensary fees	...	223 11 6	223 11 6	...	223 11 6	223 11 6	...	...	...	...	...	...
School fees	...	634 15 3	634 15 3	...	634 15 3	634 15 3	...	...	...	...	...	...
Fees from markets and slaughter-houses.	55 0 0	10,317 5 3	10,372 5 3	...	10,317 5 3	10,317 5 3	...	...	...	55 0 0	...	55 0 0
Municipal fines	...	106 3 0	106 3 0	...	106 3 0	106 3 0	...	...	...	...	...	...
Contribution from Local Funds.	...	8,000 0 0	8,000 0 0	...	8,000 0 0	8,000 0 0	...	...	...	...	...	...
Miscellaneous	...	376 3 9	376 3 9	...	376 3 9	376 3 9	...	...	...	...	...	...

Advances	...	345 0 0	345 0 0	...	345 0 0	345 0 0	...	...	...	...	...	...	...
Refunds	...	1 0 0	1 0 0	...	1 0 0	1 0 0	...	...	...	...	...	...	...
Sutta tax	86 11 6	5,590 10 0	5,677 5 6	86 11 6	2,039 13 6	2,126 9 0	...	...	...	...	3,550 12 6	3,550 12 6	
Total ...	3,08 13 9	46,149 7 4	49,958 5 1	2,392 14 0	40,654 2 10	43,047 0 10	397 4 9	...	397 4 9	1,018 11 0	5,495 4 6	6,513 15 6	
Khamgaon Municipality.													
Water tax	...	1,530 0 0	1,530 0 0	...	1,530 0 0	1,530 0 0	...	...	...	...	...	...	
Conservancy including scavenging and latrine rates.	...	714 0 0	714 0 0	...	714 0 0	714 0 0	...	...	...	...	...	...	
Town fund	2,501 2 0	7,344 0 0	9,845 2 0	1,112 2 0	6,107 8 0	7,219 10 0	...	...	...	1,389 0 0	1,236 8 0	2,625 8 0	
Sutta tax	...	6,310 2 6	6,310 2 6	...	6,310 2 6	6,310 2 6	...	...	...	...	...	...	
Pound collections	...	610 4 0	610 4 0	...	610 4 0	610 4 0	...	...	...	...	...	...	
Rent of lands, houses, serais and dâk bungalows.	133 5 11	3,070 2 4	3,203 8 3	100 7 0	3,070 2 4	3,170 9 4	...	...	...	32 14 11	...	32 14 11	
Sale-proceeds of lands and produce of lands.	...	1,330 15 0	1,330 15 0	...	1,330 15 0	1,330 15 0	...	...	...	...	...	...	
Conservancy receipts other than taxes and rates.	...	397 15 6	397 15 6	...	397 15 6	397 15 6	...	...	...	...	...	...	
Fees and revenue from education institutions.	...	456 11 0	456 11 0	...	456 11 0	456 11 0	...	...	...	...	...	...	
Fees and revenue from markets and slaughter-houses.	...	7,710 3 3	7,710 3 3	...	7,710 3 3	7,710 3 3	...	...	...	...	...	...	
Fees and revenue from medical institutions.	...	27 11 6	27 11 6	...	27 11 6	27 11 6	...	...	...	...	...	...	
Fines under Municipal and other Acts.	...	203 0 0	203 0 0	...	203 0 0	203 0 0	...	...	...	...	...	...	
Interest on Government securities.	...	1,097 4 0	1,097 4 0	...	1,097 4 0	1,097 4 0	...	...	...	...	...	...	
Recoveries on account of services rendered to private individuals.	...	75 8 0	75 8 0	...	75 8 0	75 8 0	...	...	...	...	...	...	
Miscellaneous other items ...	...	706 10 10	706 10 10	...	706 10 10	706 10 10	...	...	...	...	...	...	
Total ...	2,634 7 11	31,584 7 11	34,218 15 10	1,212 9 0	30,347 15 11	31,560 8 11	...	...	...	1,421 14 11	1,236 8 0	2,658 6 11	
Akote Municipality.													
Town fund	942 0 0	4,253 0 0	5,195 0 0	169 14 0	3,954 0 0	4,123 14 0	...	...	...	772 2 0	299 0 0	1,071 2 0	
Pound collection	...	160 1 0	160 1 0	...	160 1 0	160 1 0	...	...	...	...	...	...	
Cotton market cess... ...	...	1,674 0 6	1,674 0 6	...	1,674 0 6	1,674 0 6	...	...	...	...	...	...	
Weekly do.	...	915 0 0	915 0 0	...	915 0 0	915 0 0	...	...	...	...	...	...	
Broker's license fees ...	...	1,100 0 0	1,100 0 0	...	1,100 0 0	1,100 0 0	...	...	...	...	...	...	
Municipal fines	...	82 12 0	82 12 0	...	82 12 0	82 12 0	...	...	...	...	...	...	
Carried over ...													

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1894-95.*

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.	Total.	Amounts remitted.			Balance on 31st March 1895.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Akote Municipality—contd.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	R. a. p.	R. a. p.
Brought forward ...												
Conservancy including scavenging and latrine rates.	...	2,825 4 0	2,825 4 0	...	2,825 4 0	2,825 4 0	...	...	...	...	...	...
Sale-proceeds of street refuse, &c.	...	39 4 0	39 4 0	...	39 4 0	39 4 0	...	...	...	...	...	...
Subscription for dispensary ...	...	101 14 0	101 14 0	...	101 14 0	101 14 0	...	...	...	...	...	...
Public garden receipts ...	...	346 0 0	346 0 0	...	346 0 0	346 0 0	...	...	...	...	..	...
Slaughter-house fees ...	...	268 5 0	268 5 0	...	268 5 0	268 5 0	...	...	...	...	...	...
Sale-proceeds of lands and produce of lands.	...	183 10 0	183 10 0	...	183 10 0	183 10 0	...	...	...	...	...	...
Miscellaneous	...	64 14 1	64 14 1	...	64 14 1	64 14 1	...	...	...	...	...	...
Rent of lands, serais, dâk bungalows.	...	1,003 9 6	1,003 9 6	...	1,003 9 6	1,003 9 6	...	...	...	...	...	...
Total ...	942 0 0	13,017 10 1	13,959 10 1	169 14 0	12,718 10 1	12,888 8 1	..	...	...	772 2 0	299 0 0	1,071 2 0
Shegaon Municipality.												
Town fund tax	81 8 0	2,062 8 0	2,144 0 0	41 8 0	2,030 8 0	2,072 0 0	...	...	...	40 0 0	32 0 0	72 0 0
Pound collections	...	668 13 0	668 13 0	...	668 13 0	668 13 0	...	...	...	...	...	...
Cotton market cess ...	...	885 5 9	885 5 9	...	885 5 9	885 5 9	...	...	...	...	...	...
Weekly do.	...	1,611 0 0	1,611 0 0	...	1,611 0 0	1,611 0 0	...	...	...	...	...	...
Grain do.	...	205 12 10	205 12 10	...	205 12 10	205 12 10	...	...	...	...	...	...
Brokers' license fees ...	...	79 0 0	79 0 0	...	79 0 0	79 0 0	...	...	...	...	...	...
Municipal fines	...	26 6 0	26 6 0	...	26 6 0	26 0 0	...	...	...	...	...	...
Slaughter-house fees ...	...	213 0 0	213 0 0	...	213 0 0	213 0 0	...	...	...	...	...	...
Rent of lands, serais, dâk bungalows.	...	909 10 6	909 10 6	...	909 10 6	909 10 6	...	...	...	...	...	...
Miscellaneous	...	52 14 0	52 14 0	...	52 14 0	52 14 0	...	...	...	...	...	...
Jaglia and local cess surplus ...	...	1,079 9 9	1,079 9 9	...	1,079 9 9	1,079 9 9	...	...	...	...	...	...

Sale-proceeds of land and produce of lands.	...			232	0	0	232	0	0	...			232	0	0	232	0	0	...		...			...			...		
Total ...	81	8	0	8,025	15	10	8,107	7	10	41	8	0	7,993	15	10	8,035	7	10	...		...			40	0	0	32	0	0	72	0	0
Buldana Municipality.																																
Tax on professions and trades...	537	8	0	...			537	8	0	478	8	0	...			478	8	0	...		...			59	0	0	...			59	0	0
Water tax	1,020	9	5	3,115	0	0	4,135	9	5	935	12	0	1,740	12	0	2,676	8	0	61	0	0	...	61	0	0	23	13	5	1,374	4	0	1,398	1	5
Tax on animals and vehicles ...		...		601	9	3	601	9	3		...		601	9	3	601	9	3	...			...			...			...			...		
Tax on houses and lands ...	204	11	6	613	11	9	818	7	3	203	1	6	399	6	2	602	7	8	...			...			...		1	10	0	214	5	7	215	15	7
Pound collections		...		494	0	6	494	0	6		...		494	0	6	494	0	6	...			...			...			...			...		
Weekly market cess and slaughter-house fees.		...		213	0	0	213	0	0		...		375	4	0	*375	4	0	...			...			...			...			...		
Sale-proceeds of lands and produce of lands.		...		913	2	3	913	2	3		...		913	2	3	913	2	3	...			...			...			...			...		
Municipal fines		...		77	15	0	77	15	0		...		77	15	0	77	15	0	...			...			...			...			..		
Conservancy receipts othar than taxes.		...		162	4	0	162	4	0		...		162	4	0	162	4	0	...			..			...			...			...		
Contributions from Local Funds.		...		10,000	0	0	10,000	0	0		...		10,000	0	0	10,000	0	0	...			...			...			...			...		
Rent of lands, &c.		...		5	0	0	5	0	0		...		5	0	0	5	0	0	...			...			...			...			...		
Other items		..		22	9	9	22	9	9		...		22	9	9	22	9	9	...			...			...			...			...		
Total ...	1,762	12	11	16,218	4	6	17,981	1	5	1,617	5	6	14,791	14	11	16,409	4	5	61	0	0	...	61	0	0	84	7	5	1,588	9	7	1,673	1	0
Basim Municipality.																																
Tax on professions and trades ...	1,053	8	0	3,350	8	0	4,404	0	0	792	0	0	3,105	0	0	3,897	0	0	68	0	0	...	68	0	0	193	8	0	245	8	0	439	0	0
Conservancy including scavenging and latrine rates.	111	8	0	1,432	2	0	1,543	10	0	80	12	0	1,411	14	0	1,492	10	0	21	0	0	...	21	0	0	9	12	0	20	4	0	30	0	0
Pound collections		...		132	14	0	132	14	0		...		132	14	0	132	14	0	...			...			...			...			...		
Rents of lands, houses, serais, dak bungalows.	82	4	0	745	8	3	827	12	3	76	10	6	691	5	6	768	4	0	3	2	9	...	3	2	9	2	6	9	53	14	9	56	5	6
Sale-proceeds of lands and produce of lands.	122	3	0	582	3	7	704	6	7	90	7	0	582	3	7	672	10	7	...			...			...			31	12	0	...			31	12	0
Conservancy receipts other than taxes and rates.	43	2	0	15	0	0	58	2	0	43	2	0	8	0	0	51	2	0	...			...			...			7	0	0	7	0	0			
Fees and revenue from markets and slaughter-houses.		...		1,478	12	0	1,478	12	0		...		1,478	12	0	1,478	12	0	...			...			...			...			...		
Municipal fines		...		65	14	0	65	14	0		...		65	14	0	65	14	0	...			...			...			...			...		
Sale of municipal property ...		...		364	13	7	364	13	7		...		364	13	7	364	13	7	...			...			...			...			...		
Contribution from Local Funds.		...		3,584	0	0	3,584	0	0		...		3,584	0	0	3,584	0	0	...			...			...			...			...		
Recoveries on account of services rendered to private individuals.		...		1,559	10	0	1,559	10	0		...		1,559	10	0	1,559	10	0	...			...			...			...			...		
Other miscellaneous items ...		...		250	0	0	250	0	0		...		250	0	0	250	0	0	...			...			...			...			...		
Deposits ...		...		60	10	9	60	10	9		...		60	10	9	60	10	9	...			...			...			...			...		
Total ...	1,412	9	0	13,622	0	2	15,034	9	2	1,082	15	6	13,295	5	5	14,378	4	11	92	2	9	...	92	2	9	237	6	9	326	10	9	564	1	6

* This amount includes Rs. 144, one-fourth of the auction bid of the bazar sale for 1895-96, and Rs. 18-4-0, fees realized on animals slaughtered within municipal limits during February and March 1895.

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities in the Hyderabad Assigned Districts for the year 1894-95*—continued.

Source of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1895.		
							On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Yeotmal Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on professions and trades ...	1,225 8 0	3,038 0 0	4,263 8 0	1,035 8 0	...	1,035 8 0	58 8 0	...	58 0 0	131 8 0	3,038 0 0	3,169 8 0
Tax on animals and vehicles ...	...	697 0 0	697 0 0	...	207 0 0	207 0 0	...	...	...	...	490 0 0	490 0 0
Pound collections	...	650 5 0	650 5 0	...	650 6 0	650 5 0	...	...	...	...	...	...
Weekly market cess ...	...	620 0 0	620 0 0	...	620 0 0	620 0 0	...	...	...	...	...	...
Sale of street refuse ...	65 0 0	200 8 0	265 8 0	65 0 0	150 8 0	215 8 0	...	...	...	...	50 0 0	50 0 0
Municipal fines	...	75 4 0	75 4 0	...	75 4 0	75 4 0	...	...	...	...	...	...
Rents of lands, serais, dâk bungalows, &c.	93 8 0	251 13 5	345 5 5	93 8 0	226 13 5	320 5 5	...	...	...	...	25 0 0	25 0 0
Sale-proceeds of lands and produce of land.	140 14 5	454 1 0	594 15 5	99 0 0	285 1 0	384 1 0	19 0 0	...	19 0 0	22 14 5	169 0 0	191 14 5
Miscellaneous receipts ...	125 0 0	525 6 3	650 6 3	125 0 0	525 6 3	650 6 3	...	...	...	...	...	...
Slaughter-house fees ...	45 0 0	211 4 9	256 4 9	45 0 0	150 4 9	195 4 9	...	...	...	...	61 0 0	61 0 0
Contribution from Local Funds.	3,740 0 0	3,727 0 0	7,467 0 0	3,740 0 0	3,727 0 0	7,467 0 0	...	...	...	...	...	...
Total ...	5,434 14 5	10,450 10 5	15,885 8 10	5,203 0 0	6,617 10 5	11,820 10 5	77 8 0	...	77 8 0	154 6 5	3,833 0 0	3,987 6 5
Ellichpur City Municipality.												
Tax on professions and trades ...	652 0 0	3,996 0 0	4,648 0 0	479 12 9	3,354 0 0	3,833 12 9	...	...	...	172 3 3	642 0 0	814 3 3
Tolls on roads and ferries ...	...	3,106 0 11	3,106 0 11	...	3,106 0 11	3,106 0 11	...	...	...	...	...	...
Conservancy including scavenging and latrine rates.	2,555 7 6	5,354 4 0	7,909 11 6	1,732 12 0	3,444 0 0	5,176 12 0	...	...	...	822 11 6	1,910 4 0	2,732 15 6
Pound collections	...	630 8 6	630 8 6	...	630 8 6	630 8 6	...	...	...	...	...	...
Sale-proceeds of lands and produce of lands.	...	858 14 0	858 14 0	...	858 14 0	858 14 0	...	...	...	...	...	...
Rents of lands, serais, dâk bungalows, &c.	24 12 0	2,262 4 0	2,287 0 0	24 12 0	2,217 0 0	2,241 12 0	...	...	...	...	45 4 0	45 4 0
Conservancy and road cleaning.	...	187 8 0	187 8 0	...	187 8 0	187 8 0	...	...	...	...	...	...
Market and slaughter-house fees.	...	2,780 12 1	2,780 12 1	...	2,459 9 3	2,459 9 3	...	...	...	...	321 2 10	321 2 10
School fees	...	791 10 3	791 10 3	...	791 10 3	791 10 3	...	...	...	...	...	...

Municipal fines	...			22	1	6	22	1	6	...		22	1	6	22	1	6	...	...	...	...	...	...	...	...
Dispensary fees	...			46	10	6	46	10	6	...		46	10	6	46	10	6	...	...	...	...	...	...	...	...
Miscellaneous	...			244	12	1	244	12	1	...		244	12	1	244	12	1	...	...	...	...	...	...	...	...
Total ...	...	3,232	3	6	20,281	5	10	23,513	9	4	2,237	4	9	17,362	11	0	19,599	15	9	...	...		994	14	9	2,918	10	10	3,913	9	7
Ellichpur Civil Station Municipality.																															
Town fund tax ...	...	2,567	0	0	2,581	8	0	5,148	8	0	2,131	0	0	664	8	0	2,795	8	0	...	...	...	436	0	0	1,917	0	0	2,353	0	0
Pound collections ...	...	...			870	14	6	870	14	6				870	14	6	870	14	6	...	...	...	...			...			...		
Weekly market cess	...	...			2,066	11	9	2,066	11	9		...		2,066	11	9	2,066	11	9	...	...	...	...			...			...		
Sale of street refuse	...	...			286	0	0	286	0	0		...		286	0	0	286	0	0	...	...	...	...			...			...		
Municipal fines ...	...	...			29	12	0	29	12	0		...		29	12	0	29	12	0	...	...	...	...			...			...		
Rent of sites ...	...	...			48	0	0	48	0	0		...		48	0	0	48	0	0	...	...	...	...			...			...		
Public garden receipts	...	...			356	6	4	356	6	4		...		356	6	4	356	6	4	...	...	...	...			...			...		
Slaughter-houses ..	...	...			339	6	0	339	6	0		...		339	6	0	339	6	0	...	...	...	...			...			...		
Miscellaneous ...	...	...			340	1	8	340	1	8		...		340	1	8	340	1	8	...	...	...	...			...			...		
Proceeds from grazing	...	...			215	8	0	215	8	0		...		215	8	0	215	8	0	...	...	...	...			...			...		
Jaglia and local cess surplus ...		3	10	0	...			3	10	0	3	10	0	...			3	10	0	...	...	...	...			...			...		
Contribution from Local Funds.		...			4,100	0	0	4,100	0	0		...		4,100	0	0	4,100	0	0	...	...	...	...			...			...		
Total ..		2,570	10	0	11,234	4	3	13,804	14	3	2,134	10	0	2,317	4	3	11,451	14	3	...	...	..	436	0	0	1,917	0	0	2,353	0	0

Extract from the Proceedings of the Resident at Hyderabad, No. 3905, dated Hyderabad Residency, the 23rd October 1895.

READ—

Report on the Administration of Municipalities in the Hyderabad Assigned Districts during the year 1894-95.

ORDER.

The Annual Report on the Municipalities in the Hyderabad Assigned Districts for 1894-95, which is due at the Hyderabad Residency on the 1st August 1895, was received in manuscript on the 13th *idem* and in revised proof on the 16th September. The report, with the Resident's review thereon, is submitted to the Government of India at as early a date as has been practicable in compliance with the instructions contained in letter from the Government of India in the Home Department, No. $\frac{1\text{-Municipal}}{116}$, dated July 23, 1895.

2. *Number of municipalities and elections.*—The number of municipalities in existence in the year under report was 11. The population of the municipal areas varied from 28,946 in Amraoti Town to 3,243 in Buldana. The Amraoti Town, Akola, and Ellichpur City Municipalities are the only municipalities in the Province with a population exceeding twenty thousand. The committees varied in strength from 24 in Amraoti Town to 7 in Amraoti Camp. Of a total number of 164 members, 52 were official and 112 non-official; 29 again were English and 135 were Native gentlemen. The aggregate number of electors was 6,077, of whom in all 1,177 recorded votes in the year's elections: in the municipality with the largest electorate (Amraoti Town, electorate 2,211) the percentage of votes recorded was the lowest in the Province. The members met frequently in the year.

3. *Income.*—The aggregate municipal income from all sources, including loans, fell from Rs. 3,83,399 in 1893-94 to Rs. 2,56,313. In the former year the large provincial water-works loan (Rs. 1,26,000) to the Akola Municipality swelled the income of the year. The total income from rates and taxes fell to Rs. 96,090 from Rs. 1,00,627 in 1893-94: revenue from municipal property and powers apart from taxation amounted to Rs. 80,577 against Rs. 84,297: of this sum more than half was realized from fees and revenue from markets and slaughter-houses. The sutta tax in Akola and Khamgaon yielded considerably less receipts (Rs. 2,126 and Rs. 6,310), the rate of the tax having been reduced and speculative dealings in grain and cotton having been restricted in the year.

The incidence of taxation per head of population varied from Rs. 1-5-6 in Buldana to Rs. 0-2-11 in Shegaon. The taxes included in this calculation are taxes on houses and lands, on animals and vehicles, on professions and trades, tolls, water rates, and scavenging taxes. The calculation exhibits a larger incidence than is, strictly speaking, fair, for the tolls are presumably paid as much by outsiders as by the municipal committees, while the water tax is merely a payment for a commodity. The total incidence for the Province on these figures works out to 9 annas 10 pies, and this collective figure is distinctly low, and confirms the opinion frequently expressed before that the Berar municipalities have plenty of resources available to them if only they make use of their opportunities. The Resident notes with satisfaction that three of the small municipalities—Shegaon, Ellichpur Civil Station, and Yeotmal—are proposing a scavenging tax: there is no reason why other municipalities which are still without taxes on animals or vehicles, and whose public needs call for fresh taxation, should not impose these taxes, while the tax on buildings and lands is one that so far only two municipalities have imposed.

Grants to municipalities from local funds amounted to Rs. 48,275: the greater part of these grants are assignments from the pound receipts of the District Boards.

4. *Demands and collections.*—The results of the year are fairly satisfactory, the total outstanding balance at its close (Rs. 29,629) being slightly less than that with which the year opened. The Yeotmal Municipality, however, has a poor record, and in the Akola Municipality the collection of taxes fell slightly into arrears.

5. *Expenditure.*—This fell owing to the non-recurrence of the special water-works expenditure of 1893-94 in Akola to Rs. 2,59,684: the sums spent by the different municipalities varied from Rs. 59,009 in Khamgaon to Rs. 8,512 in Yeotmal. The Resident agrees that the office expenditure of the Amraoti Camp Municipality is excessive, and approves the Commissioner's suggestions on this point. The amount expended by municipalities on education was Rs. 17,218 only. The question whether municipalities in Berar have hitherto paid or are paying a fair share of the cost of education within their limits is being separately examined.

6. *General.*—The Amraoti Town Municipality does not appear to have commenced any important works in the year. The drainage scheme, which has advanced a step, was reported by the Sanitary Commissioner to be within appreciable limits of realization. The conservancy arrangements are reported to be indifferent. The Amraoti Camp Municipality was able to afford a contribution of nearly five thousand rupees towards an office building. Whether the conservancy arrangements are satisfactory or not has not been stated: from the Sanitary Commissioner's report for 1894 it will be seen that a good deal remains to be done under this head. The Akola Municipality closed the year with a balance of Rs. 29,019. The question whether the proceeds of the sale of occupancy rights should be made over to the municipality has been rightly reserved by the Commissioner. This municipality is making an effort to deal with its drainage scheme, and will, the Resident hopes, be able to carry it through successfully, surmounting any financial difficulties which this scheme or the necessity for increasing the conservancy establishment may present. The Khamgaon Municipality, whose financial position is better than that of any other municipal body in the Province, have numerous directions, which are pointed out by the Commissioner, on which they can usefully spend the funds belonging to them. The Shegaon Municipality appears to have spent its small income usefully, as no special defects in the sanitary and other matters with which municipal administration has to deal are noticed.

With regard to the question of the water-supply of this small town, the Resident notes in the first place the exceedingly low incidence of taxation: the committee have a good margin to draw upon, and if they will come forward with a well-considered scheme, the Resident will be glad to further it as far as the means at his disposal will allow.

The Akot Municipality succeeded in accumulating an unnecessarily large balance, part of which, as the Commissioner suggests, should be spent on removing grave sanitary defects with which the committee have not yet been able to grapple. The unnecessary expenditure on office establishment should be reduced. The Ellichpur City Municipality spent Rs. 3,370 as capital expenditure on the drainage scheme, the progress made with which has hitherto been undesirably slow. The report might advantageously have shown whether the municipality had improved their very defective arrangements for the disposal of night-soil. The Ellichpur Civil Station Municipality are reported to have maintained an efficient conservancy establishment, and to have considerably improved the sanitation of the station. These results are creditable. The Buldana Municipality, which levies three taxes only and depends upon the pound fund grant for the larger portion of its income, does not appear to have done anything of importance in the year. The Basim Municipality directed its attention to a drainage scheme; the subject having been once broached, action will, it is hoped, shortly ensue. The Yeotmal Municipality is reported to be taking steps to improve its sanitation, which, in spite of the fact that this body spends as large a portion as 44 per cent. of its total expenditure on conservancy, appears to be very indifferent.

7. If the number of municipalities and their circumstances in Berar be compared with their number and circumstances in 1890-91, or five years back, the following broad results are apparent. There were in the year under review eleven municipalities, three having been created within the past five years, namely, Buldana, the Ellichpur Civil Station, and Yeotmal. The establishment of a twelfth municipality (Karanja) has been sanctioned in the year 1895-96. The collective municipal income now stands at a little over two lakhs and a half of rupees against one hundred and eighty-three thousand in 1890-91; but since as much as rupees thirty-eight thousand of the difference represents the income of the recently created bodies, the growth of municipal resources has been but slow. The former town fund tax, superseded in the year under review by a tax on trades and professions under section 41 (1)-B of the Berar Municipal Law, produced an income of rupees forty-five thousand: the equivalent tax in ten municipalities in 1894-95 realized rupees forty-seven thousand. The conservancy cess in 1890-91 in six municipalities realized nineteen and half thousand rupees: nineteen thousand rupees was the produce of the same tax in the year under review. A water-rate is levied now as in 1890-91 in Amraoti Town and Amraoti Camp and Khamgaon, while in Buldana this tax is now levied under the Municipal Law: the amounts now collected (Rs. 17,000 in the first three municipalities as against Rs. 11,700) have slightly advanced. The total sums expended by the municipalities within the five years' period on water-works and drainage, capital outlay, aggregate Rs. 1,70,618 and Rs. 25,369. By far the greater part of the former sum has been expended on the Akola water-supply scheme, which is the work of the largest importance recently undertaken for any municipality. The expenditure on drainage has been inadequate. However, the Amraoti Town, Akola, and Khamgaon municipalities have all considerable schemes on this head before them, the completion of which will be a great boon to the inhabitants of the municipalities in question. The Sanitary Commissioner has recorded an opinion that sanitary progress in connection with the municipalities in 1894 has been fair. The same may be said of the progress made in the whole five years' period, but the criticism is favorable. Progress has been made, but at a very slow rate, and the Resident would be glad to see more signs in the municipal bodies in Berar of energy and determination.

8. The Resident is obliged to the Commissioner for his report.

(By order)

A. L. P. TUCKER,

Secretary for Berar.

REPORT

ON THE

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1895-96.

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No. 1354-R., dated Amraoti, the 29th July 1896.

From—F. S. Bullock, Esq., I.C.S., Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

I have the honor to submit my Report on the Administration of the towns under the Berar Municipal Law in the Hyderabad Assigned Districts for the year ending 31st March 1896.

Section I.—Constitution of the Municipalities in the Hyderabad Assigned Districts.

1. *Number of municipalities, date of establishment, and population.*—Up to the 31st March 1895 the Berar Municipal Law of 1886 was in force in eleven towns, *viz.*:—

Name of district.	Name of Municipality.	Date of establishment.	Population.
Amraoti ...	1. Amraoti City ...	1869 ...	28,946
	2. Do Camp ...	11th July 1889 ...	4,709
Akola	3. Akola ...	1868 ...	21,470
	4. Khamgaon ...	1st October 1869 ...	15,598
	5. Shegaon ...	28th November 1881 ...	11,422
	6. Akot ...	8th June 1884 ...	15,995
Ellichpur ...	7. Ellichpur City ...	1st April 1873 ...	26,637
	8. Do Civil Station ...	1st April 1893 ...	9,603
Buldana	9. Buldana ...	1st April 1893 ...	3,243
Basim	10. Basim ...	1st October 1869 ...	12,389
Wun	11. Yeotmal ...	1st April 1893 ...	6,464

With effect from the 1st April 1895, the law was applied to the town of Karinja in the Amraoti district by *Residency Orders* Notification No. 68 of 6th March 1895.

During the year of report the municipalities of Amraoti Camp, Buldana, Ellichpur Civil Station, and the Civil Station Ward of the Basim Municipality continued to be exempted from the provisions of the law which require that a certain proportion of members shall be elected.

The Karinja Municipality was also similarly exempted when it was formed, and from what I have seen of the place I think it would be unwise at present to give electoral privileges to this town.

2. *Strength of Municipal Committees.*—The strength of each municipal committee is as shown below:—

TABLE I.

Name of Municipality.	Sanctioned strength.			Actual strength on 31st March 1896.		
	Nominated.	Elected.	Total.	Nominated.	Elected.	Total.
1. Amraoti City	6	18	24	6	18	24
2. Akola	6	18	24	6	18	24
3. Ellichpur City	6	18	24	5	18	†23
4. Basim	5	9	14	5	9	14
5. Yeotmal	5	9	14	5	9	14
6. Khamgaon	3	9	12	4	9	*13
7. Shegaon	3	9	12	3	9	12
8. Akot	3	9	12	3	9	12
9. Ellichpur Civil Station ...	12	...	12	12	...	12
10. Buldana	12	...	12	12	...	12
11. Karinja	12	...	12	12	...	12
12. Amraoti Camp	10	...	10	9	...	†9
Total ...	83	99	*182	82	99	181

* Mr. Anant Parashram Khare was appointed Secretary of the Khamgaon Municipality under section 35 (2) of the Berar Municipal Law.

† One vacancy.

Of the 181 members on the 31st March 1896, 63 were officials and 118 were non-officials; and of these officials and non-officials, 27 were Europeans and 154 were Natives. The figures for each municipality are shown in Form I.

3. *Chairmen.*—The District Magistrates in the three following municipalities are *ex-officio* chairmen of the committees—

Amraoti Camp,
Buldana,
Ellichpur Civil Station,

and in the Karinja Municipality the Tahsildar of Murtizapur is *ex-officio* chairman. In all the other municipalities the chairman is elected by the Committee, subject to the approval of the Resident.

4. *Electors.*—The proportion per cent. of the electors who voted to population in each municipality is as follows:—

Basim ...	1·9	Khamgaon	0·8
Amraoti City	1·7	Akot ...	0·8
Akola ...	1·4	Shegaon	0·3
Ellichpur City	0·2		

5. *Elections.*—The following table shows for each municipality the result of the annual elections held in pursuance of rule 31 of the rules made by the Resident under the Berar Municipal Law:—

TABLE II.

Name of Municipality.	Number of vacancies.	Number of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti City	7	25	1,939	487	25·1
Do Camp	...	...	...	...	...
Karinja	...	...	...	...	...
Akola	6	13	1,177	304	25·8
Khamgaon	3	10	403	125	31·0
Shegaon	3	3	211	28	13·2
Akot	4	7	514	135	26·3
Ellichpur City	6	22	557	56	10·0
Do Civil Station	...	...	...	...	...
Buldana	...	...	...	...	...
Basim	3	5	856	242	28·3
Yeotmal	9	39	274	...	...
Total ...	41	124	5,931	1,377	23·2

Judging by the proportion of votes recorded to the number of electors on the register, the greatest interest in the elections was shown in Khamgaon. There is a slight improvement in the elections in Amraoti City, Akola, Khamgaon, Shegaon, and Akot. In Ellichpur City, for 6 vacancies there were 22 candidates, and only 56 votes recorded, which shows the slight amount of appreciation of the right of election which exists, or perhaps of the imperfect state of the register of voters. The number of voters decreased from 29·7 to 10·0 per cent. No record was kept by the Municipal Committee of Yeotmal of the number of votes recorded.

In Shegaon, although there were only 3 candidates for 3 vacancies, an election appears to have been held, and 28 votes recorded—a curious example of ignorance of electoral principles.

6. *Meetings.*—The following table shows the number of meetings held during the year by each municipal committee and the attendance at each meeting:—

TABLE III.

Name of Municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
1	2		3	
	1894-95.	1895-96.	1894-95.	1895-96.
Amraoti City	25	26	10·8	9·8
Do Camp	11	7	5·1	4·7
Karinja	...	19	...	9·8
Akola	53	34	8·3	6·5
Khamgaon	61	65	7·8	6·9
Shegaon	27	30	7·3	6·2
Akot	29	41	6·8	6·5
Ellichpur City	23	29	11·9	12·6
Do Civil Station	15	12	6·2	5·6
Buldana	20	21	6·0	7·0
Basim	24	28	7·4	7·7
Yeotmal	30	22	7·5	7·1

The number of meetings at Amraoti City, Akola, Khamgaon, Shegaon, Akot, Ellichpur City, and Basim appears to be much in excess of the requirements of section 27 of the Berar Municipal Law, and this must be a great tax on the time of the members; if meetings were fewer, probably members would attend better and show more interest in their duties. Ordinary meetings should not be required more than once a month, and special meetings perhaps three or four at most during the year.

The Amraoti Camp Municipal Committee met only seven times during the year, which fact is attributed to the absence of the majority of the members from head-quarters during 4 or 5 months of the year; but this can scarcely be admitted as a good reason, as certainly half the members hardly ever leave the head-quarters.

The Deputy Commissioner of Amraoti thinks that there are too many sub-committees, and each sub-committee has too many members; and states that in the Bombay Presidency every municipality has a managing committee with an elected chairman, which practically does all the work; this practice seems more businesslike and conducive to better results.

In Khamgaon, where there were 65 meetings, I learn that all business is conducted by the general committee, and no sub-committees are formed.

As regards the average attendance at each meeting, the best result is again noticeable in the Ellichpur City Municipality, and the worst in the Amraoti Camp Municipality.

In the former, the work has been very poorly carried out, and I understand that dissensions exist which perhaps accounts for the large attendance. The committee evidently does not pay much attention to the collection of its taxes or the sanitary condition of the town or the repairs of its roads.

Section II.—Income of Municipalities.

Amount of income.

7. The income of each municipality during the year 1895-96 was as shown below :—

Table IV.

Name of Municipality.	Income from all sources, 1894-95.	Income from all sources, 1895-96.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City ..	55,675 0 0	48,938 0 0	...	6,737 0 0
Do Camp ...	26,346 11 9	11,396 0 1	...	14,950 11 8
Karinja	...	12,256 10 4	12,256 10 4	...
Akola	48,147 8 10	50,307 11 8	2,160 2 10	...
Khamgaon	31,560 8 11	30,618 12 6	...	941 12 5
Shegaon	8,035 7 10	10,355 4 7	2,319 12 9	...
Akot	12,888 8 1	11,839 7 2	...	1,049 0 11
Ellichpur City ...	19,599 15 9	20,252 14 4	652 14 7	...
Do Civil Station ...	11,451 14 3	12,019 5 9	567 7 6	...
Buldana	16,409 4 5	15,562 10 3	...	846 10 2
Basim	14,378 4 11	11,488 1 11	...	2,890 3 0
Yeotmal	11,820 10 5	10,771 13 4	...	1,048 13 1
Total ...	2,56,313 15 2	2,45,806 11 11	17,957 0 0	28,464 3 3

There is a decrease in the year of report amounting to Rs. 10,507-3-3 compared with the income of the preceding year. This is chiefly due to the fact that in Amraoti Camp two years' contribution from Local Funds were realized in 1894-95, and a sum of Rs. 4,965 was credited by the District Board as a loan to the municipality for the combined office. In Amraoti City also the failure to collect the water-tax explains the decrease.

Other variations will be explained later on in the report.

*Sources of income.

8. The income of the several municipalities was derived from the following sources :—

TABLE V.

Sources of income.	1894-95.			1895-96.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I.—Municipal rates and taxes—												
Tax on houses and lands ...	2,136	4	8	2,247	3	4	110	14	8	...		
Tax on animals and vehicles .	808	9	3	1,186	6	9	377	13	6	...		
Tax on trades and professions	47,833	5	9	48,117	12	0	284	6	3	...		
Tolls on roads	6,552	0	11	10,747	0	0	4,194	15	1	...		
Water-rate	19,646	0	0	14,125	8	0	...			5,520	8	0
Conservancy, including scavenging and latrine rates.	19,114	2	0	18,160	4	0	...			953	14	0
Total ...	96,090	6	7	94,584	2	1	4,968	1	6	6,474	6	0
II.—Realizations under special Acts—												
From pounds	7,034	2	0	6,831	9	3	...			202	8	9
III.—Revenue derived from municipal property and powers apart from taxation—												
Rents of lands houses, serais, &c.	18,894	1	11	19,216	8	0	322	6	1	...		
Sale proceeds of lands and produce of lands.	8,600	7	8	7,754	10	8	...			845	13	0
Conservancy receipts other than taxes and rates.	3,241	1	6	3,451	2	5	210	0	11	...		
Fees and revenue from educational institutions.	2,748	4	6	2,692	1	0	..			56	3	6
Fees and revenue from medical institutions.	679	3	6	549	1	4	...			130	2	2
Fees and revenue from markets and slaughter-houses.	42,751	12	4	56,161	9	5	13,409	13	1	...		
Miscellaneous	1,680	2	9	1,588	9	1	...			91	9	8
Fines under Municipal Acts...	884	11	6	1,838	6	6	953	11	0	...		
Interest on investment ..	1,097	4	0	2,695	10	0	1,598	6	0	...		
Total ...	80,577	1	8	95,947	10	5	16,494	5	1	1,123	12	4
IV.—Grants and contributions for general and special purposes—												
For general purposes ...	48,275	14	8	31,471	5	1	...			16,804	9	7
V.—Miscellaneous—												
Sutta tax	8,436	11	6	11,148	7	0	2,711	11	6	...		
Jaglia and Local cess ...	1,079	9	9	1,076	14	2	...			2	11	7
Recoveries on account of service rendered to private individuals.	1,657	2	0	403	12	0	...			1,253	6	0
Other items	2,640	0	3	2,664	7	11	24	7	8	...		
Total ...	13,813	7	6	15,293	9	1	2,736	3	2	1,256	1	7
VI.—Extraordinary and Debt—												
Loans, &c.	10,522	14	9	1,678	8	0	...			8,844	6	9
Total ...	2,56,313	15	2	2,45,806	11	11	24,198	9	9	34,705	13	0

The water-rate has decreased from Rs. 19,646 to Rs. 14,125-8-0.

A large proportion of this decrease has been in the town of Amraoti, and it is said to be due to the fact that owing to a scarcity of water during the year, the people showed great unwillingness to pay the tax. It is perhaps difficult for the people to realize that the water-rate is payable on account of the loan for the construction of the water-works at Kalapani, and that really nothing is charged at present for water; but the fact is one that must be recognized, and the accidental drought of the past year ought not to have affected the receipts of that year, as the water-supply continued till January 1896. I have addressed the committee on the necessity of making special efforts to realize the arrears.

The decrease of Rs. 1,480 in Khamgaon is also said to be due to the scanty rainfall and the non-supply of water to the cotton presses and ginning factories in the town. This is an unexpected and unfortunate incident, as special rates are charged to the presses and factories.

The principal decrease in conservancy rates and taxes is in Akot, which is not properly explained. I have asked for further information.

The grants and contributions for general and special purposes from Local Funds has decreased from Rs. 48,275-14-8 to Rs. 31,471-5-1 : this is due to the annual contribution from the surplus pound fund for two years 1893-94 and 1894-95 having been transferred in the preceding year to the credit of the Amraoti Camp, Buldana, and Yeotmal Municipal Funds.

A large proportion of the increase under fees and revenue from markets and slaughter-houses is due to the establishment of the new municipality of Karinja.

The total net income derived from taxation (including tolls on roads and water-rate) was Rs. 94,584-2-1 against Rs. 96,090-6-7 in the previous year.

9. *Incidence of taxation per head of population.*—The incidence of taxation per head of population within municipal limits was 8 annas and 10 pies as compared with 9 annas and 10 pies, and the incidence per head in each municipality is as follows :—

	Rs.	a.	p.
1. Buldana...	1	11	0
2. Amraoti City	1	0	1
3. Yeotmal...	0	13	8
4. Amraoti Camp	0	9	4
5. Khamgaon	0	9	2
6. Akola	0	9	0
7. Ellichpur City	0	7	5
8. Basim	0	5	11
9. Karinja	0	4	11
10. Ellichpur Civil Station	0	4	4
11. Akot	0	4	2
12. Shegaon	0	3	6

The incidence of taxation is very light in all municipalities except Buldana, where the water-rate is rather high. Steps are being taken to improve income by imposing additional taxes in some places.

10. *Taxes levied in each municipality.*—The following table shows which of the several taxes leviable under the Berar Municipal Law were being levied in each municipality in the Hyderabad Assigned Districts on the 31st March 1896.

TABLE VI.

Name of Municipality.	Section 41 (1)-A of the Berar Municipal Law.						Section 41 (1)-B.	Section 42.	Section 43.	Remarks.
	(a)	(b)	(c)	(d)	(e)	(f)				
	Tax on buildings and lands.	Tax on persons practising any profession or art or carrying on any trade.	Tax on vehicles, animals, &c., used for riding, driving, draught, or burden, and dogs kept within the municipality.	Tax on animals and vehicles used for riding, driving, draught, or burden entering the municipality.	Tax on menials and domestic servants.	Octroi on animals for slaughter or goods brought within the municipality for consumption or used therein.	Tax on persons who reside or who practise any profession or art, or who carry on any trade or calling.	Scavenging tax.	Water tax.	
Amraoti City ...	...	...	*R. O. No. 203, dated 13th December 1882, and No. 90, dated 11th May 1883.	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894.	‡ R.O. No. 154-A., dated 11th September 1882, and R.O. No. 112, dated 9th June 1884.	R.O. No. 218, dated 12th December 1885.	
Amraoti Camp.	No. 1221, dated 18th March 1891.	...	...	...	...	...	...	...	P.W. Secy.'s No. 2-I., dated 7th Jan. 1888.	
Karinja ...	...	...	*	...	...	...	†	* ...	...	
Akola ...	...	...	...	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894.	‡ Secy. for Berar's No. 3012, dated 27th November 1882.	...	
Khamgaon ...	...	...	...	...	...	...	Do. ...	‡ R.O. No. 5, dated 10th January 1883.	...	
Shegaon ...	...	...	...	...	...	...	Do. ...	...	...	
Akot ...	...	...	...	...	...	...	Do. ...	‡ R.O. No. 220, dated 21st Oct. 1884.	...	
Ellichpur City.	...	...	* R. O. No. 122, dated 5th November 1875.	...	...	...	Do. ...	‡ R.O. No. 115, dated 16th June 1887.	...	
Ellichpur Civil Station.	§	...	§	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895; R. O. No. 250, dated 2nd July 1895.	...	...	
Buldana ...	R. O. No. 30, dated 11th February 1896.	...	R. O. No. 195, dated 12th July 1893.	...	...	...	...	...	R.O. No. 20, dated 28th January 1896.	
Basim ...	...	...	§	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894.	‡ ‖ R.O. No. 44, dated 21st Mar. 1883.	...	
Yeotmal ...	...	...	R. O. No. 347, dated 18th September 1894.	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895; R.O. No. 242, dated 22nd June 1895.	§	...	

* Road tolls.
† Town Fund.
‡ Levied under bye-laws sanctioned by the Resident under section 15, Act IV of 1873, Punjab Municipal Act.
§ Proposals for levying this tax are under consideration.
‖ Proposals have been submitted for sanction.

11. *Incidence of total income per head of population.*—The total income from all sources, including loans and grants for special purposes, amounts to Rs. 4,16,906-12-1. Excluding loans and grants, the incidence of income per head in each municipality on its population is as follows :—

	Rs.	a.	p.		Rs.	a.	p.
1. Buldana ...	2	5	3	7. Shegaon ...	0	13	11
2. Akola ...	1	15	8	8. Karinja ...	0	13	7
3. Khamgaon ...	1	15	5	9. Ellichpur Civil Station	0	12	6
4. Amraoti City ...	1	10	11	10. Ellichpur City ...	0	12	2
5. Yeotmal ...	1	4	9	11. Akot	0	11	2
6. Amraoti Camp ...	1	2	0	12. Basim	0	10	9

SECTION III.—*Demand Collection and Balances.*

12. The subjoined table shows for each municipality what revenue had to be collected on account of the actual demand for the year, and the outstanding balances of previous years; what was actually collected and remitted; and what remained to be recovered at the close of the year. The same particulars in respect of each source of income are given in Appendix A.

TABLE VII.

Name of Municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection.			Amount remitted.			Balance outstanding on 31st March 1896.		
				On account of outstanding balance of previous years (column 2).	On account of demand for the current year.	Total.	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City.	6,705 4 0	52,666 9 1	59,371 13 1	5,926 9 0	43,011 1 7	48,937 10 7	598 13 0	...	598 13 0	179 14 0	9,655 7 6	9,835 5 6
Amraoti Camp	118 0 0	11,603 4 1	11,721 4 1	88 0 0	11,308 0 1	11,396 0 1	...	...	...	30 0 0	295 4 0	325 4 0
Karinja ...	...	13,753 2 4	13,753 2 4	...	12,256 10 4	12,256 10 4	...	...	...	...	1,496 8 0	1,496 8 0
Akola ...	6,513 15 6	48,323 5 8	54,837 5 2	5,320 12 6	45,117 9 8	50,438 6 2	560 3 0	3 8 0	563 11 0	633 0 0	3,202 4 0	3,835 4 0
Khamgaon ...	2,658 6 11	32,403 1 6	35,061 8 5	1,134 8 0	29,484 4 6	30,618 12 6	...	...	...	1,523 14 11	2,918 13 0	4,442 11 11
Shegaon ...	72 0 0	10,386 4 7	10,458 4 7	46 8 0	10,308 12 7	10,355 4 7	...	...	...	25 8 0	77 8 0	103 0 0
Akot ...	1,071 2 0	13,372 5 2	14,443 7 2	243 10 0	11,595 13 2	11,839 7 2	...	....	...	827 8 0	1,776 8 0	2,604 0 0
Ellichpur City.	3,913 9 7	19,888 14 3	23,802 7 10	2,230 14 1	18,022 0 3	20,252 14 4	...	...	...	1,682 11 6	1,866 14 0	3,549 9 6
Ellichpur Civil Station.	2,353 0 0	12,048 13 9	14,401 13 9	1,758 0 0	10,261 5 9	12,019 5 9	175 0 0	...	175 0 0	420 0 0	1,787 8 0	2,207 8 0
Buldana ...	1,673 1 0	14,294 7 8	15,967 8 8	1,522 13 6	13,911 12 9	15,434 10 3	46 0 0	54 6 0	100 6 0	104 3 6	328 4 11	432 8 5
Basim ...	564 1 6	11,763 9 10	12,327 11 4	308 0 3	11,180 1 8	11,488 1 11	132 12 0	...	132 12 0	123 5 3	583 8 2	706 13 5
Yeotmal ...	3,988 6 5	12,686 0 11	16,674 7 4	3,641 14 5	7,129 4 8	10,771 3 1	140 0 0	55 0 0	195 0 0	206 8 0	5,501 12 3	5,708 4 3
Total ...	29,630 14 11	2,53,189 14 10	2,82,820 13 9	22,221 9 9	2,23,586 13 0	2,45,808 6 9	1,652 12 0	112 14 0	1,765 10 0	5,756 9 2	29,490 3 10	35,246 13 0

The outstanding balances of previous years remaining uncollected on 1st April 1895 amounted to Rs. 29,630-14-11. The demand for the year of report amounted to Rs. 2,53,189-14-10, so that the total amount to be collected during the year was Rs. 2,82,820-13-9. Of this sum, the amount recovered was Rs. 2,45,808-6-9 and the total amount remitted was Rs. 1,765-10-0, the balance remaining uncollected on the 31st March 1896 being Rs. 35,246-13-0. Of this balance Rs. 5,756-9-2 were on account of the demand for previous years, and Rs. 29,490-3-10 on account of the demand for the year of report.

The proportion per cent. of the demand for 1895-96 collected by each municipality is as follows:—

1. Shegaon	99·2
2. Amraoti Camp	97·4
3. Buldana	97·3
4. Basim	95·0
5. Akola	93·4
6. Khamgaon	91·0
7. Ellichpur City	90·6
8. Karinja	89·1
9. Akot	86·7
10. Ellichpur Civil Station	85·1
11. Amraoti City	81·6
12. Yeotmal	56·2

The first four municipalities have done well in the collection of taxes, but in the last five municipalities the uncollected balances at the close of the year are very heavy, and special measures are necessary to recover them speedily.

Only Rs. 158-8-0 were collected by the Karinja Municipality from the tax on trades and professions, and this is said to be due to the delay in sanctioning the tax, but more properly it was the fault of the Committee in not submitting their proposals earlier.

No explanation is given by the Municipal Committees of Akola, Khamgaon, Ellichpur City, Akot, and Ellichpur Civil Station in regard to the large arrears of the demand.

In the Yeotmal Municipality the arrears at the close of the year of report amounted to Rs. 5,708-4-3. This seems to be a most unsatisfactory feature of the administration, to which the attention of the Committee was called last year, when a balance of Rs. 3,988-6-5 was shown. Of this all but Rs. 206 was collected, but of the demand of the year under report no less than Rs. 5,501-12-3 was uncollected. The Yeotmal Municipal Committee has not been working well, and it seems a great pity that the privilege of electing its members was accorded to this town so soon. It is a small village, and the representation has gone to the local pleaders instead of to representatives of the people, and their work has certainly not been satisfactory, and it should be considered whether the privilege of electing a committee should continue to be enjoyed by this town. It is satisfactory to note that about 80 per cent. of the outstanding balances of previous years was recovered during the year.

The municipalities of Khamgaon and Ellichpur City might have exerted themselves and tried to recover a larger proportion of the outstandings than they have actually done, and I have addressed all these municipalities on this subject and called for reports as to the large amount of outstandings.

Section IV.—Expenditure.

13. The following table shows the total expenditure incurred by each municipality during the year of report as compared with the expenditure incurred in the preceding year:—

TABLE VIII.

Serial No	Name of Municipality.	1894-95.	1895-96.	Increase.	Decrease.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Amraoti City	50,168	58,759	8,591	...
2	Do. Camp	18,228	17,012	...	1,216
3	Karinja	...	6,981	6,981	...
4	Akola	40,901	42,030	1,129	...
5	Khamgaon	59,009	37,720	...	21,289
6	Shegaon	8,912	9,832	920	...
7	Akot	9,758	15,155	5,397	...
8	Ellichpur City	25,347	20,253	...	5,094
9	Do. Civil Station	10,444	8,757	...	1,687
10	Buldana	15,128	11,766	...	3,362
11	Basim	13,277	11,157	...	2,120
12	Yeotmal	8,512	12,910	4,398	...
	Total ...	2,59,684	2,52,332	27,416	34,768

There is an increase against the municipalities of Amraoti City, Akola, Shegaon, Akot, and Yeotmal. The decrease in Amraoti Camp is due to the payment of the balance towards the completion of the combined Camp Municipal and District Board offices in the preceding year. The decrease in Khamgaon represents the amount invested as capital during the previous year. In Ellichpur City the decrease is due to the fact that no original work was executed during the year under report, and in the Ellichpur Civil Station the amount provided in the Budget Estimate for drainage purposes was not expended, as the drainage scheme has not received the sanction of the Resident.

The decrease in Buldana is chiefly due to less expenditure incurred on account of maintenance of the water-supply and on repairs to tanks, which were in fair order throughout the year; also on account of a smaller sum having been paid during the year of report towards the loan from Provincial revenues in aid of the Buldana water-works.

During the previous year a large expenditure, amounting to Rs. 1,551-14-0, was incurred by the Basim Municipality in cleaning out the Balaji tank, which accounts for the decrease.

The proportion per cent. expended by each municipality under each of the several heads of expenditure was as shown below :—

TABLE IX.

Particulars.	Amraoti City.	Amraoti Camp.	Karinja.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur City.	Ellichpur Civil Station.	Buldana.	Basim.	Yeotmal.
Office establishment..	3·0	9·3	14·4	2·5	3·1	5·1	5·8	3·3	4·6	5·1	7·2	3·4
Collection of taxes ...	1·4	...	...	2·3	1·6	1·6	2·8	2·6	1·1	1·1	0·8	2·3
Survey of lands ...	2·5	...	...	1·8	0·2	...	...	...	1·9	0·2	1·3	...
Refunds ...	0·3	...	...	0·2	0·4	0·1	...	...	...	0·4	0·6	2·1
Pensions ...	...	...	...	...	0·7	...	...	...	...	...	...	...
Fire establishment ...	1·6	...	...	2·4	0·3	0·1	...	...	...	0·1	...	1·0
Lighting ...	4·3	3·8	5·0	2·2	4·3	6·9	3·2	5·1	4·9	1·9	3·6	5·3
Reward for destruction of wild animals and snakes.	...	...	...	...	0·1	0·1	0·1	0·1	...	0·1	...	0·1
Water-supply—Capital.	...	...	...	...	...	...	0·3	6·9	...	...	...	...
Water-supply—Establishment, &c.	8·6	8·8	2·4	4·9	11·4	...	...	1·5	...	22·0	0·7	2·5
Drainage—Capital ...	2·0	...	...	2·5	3·3	18·3	3·5	...	0·5	9·9	0·8	...
Do. —Establishment, &c.	0·8	0·1	...	1·2	3·2	1·0	2·4	0·6	...	0·6	2·2	0·7

TABLE IX—*continued.*

Particulars.	Amraoti City.	Amraoti Camp.	Karinja.	Akola.	Khamgaon.	Shegaon.	Akot.	Ellichpur City.	Ellichpur Civil Station.	Buldana.	Basim.	Yeotmal.
Conservancy ...	25·4	14·5	34·8	22·1	19·3	26·2	40·8	54·1	40·9	6·7	20·2	21·6
Hospitals and dispensaries.	2·6	0·2	...	2·4	7·1	4·6	15·9	4·8	...	...	...	...
Vaccination ...	0·8	0·3	...	0·3	0·4	0·4	0·8	0·7	0·8	0·6	1·0	0·8
Markets and slaughter-houses.	10·3	0·4	18·3	12·8	4·5	4·3	9·5	1·2	0·9	0·1	0·9	1·0
Pounds	0·5	1·3	...	0·3	0·4	3·0	...	1·0	2·0	1·2	0·5	0·8
Dâk bungalows and serais.	0·1	2·4	2·0	1·3	0·6	1·1	0·4	...	...	...	7·8	1·3
Arboriculture ...	0·5	16·5	...	5·0	1·2	0·1	0·6	1·0	11·8	14·6	12·0	4·1
Registration of births and deaths.	0·5	0·7	...	...	0·1	0·3	0·9	...	0·4	0·1	...	...
Public Works—Establishment.	1·4	...	1·6	1·3	1·4	2·8	0·8	0·9	...	...	2·3	...
Public Works—Buildings.	1·8	0·3	0·5	1·2	18·5	16·4	...	1·2	4·1	...	...	13·7
Public Works—Roads	10·1	19·0	21·0	8·6	4·7	2·1	2·8	1·2	26·1	7·0	33·1	39·2
Do. —Stores	...	0·1	...	...	0·4	...	0·2	...	...	...	...	0·1
Education ...	7·2	3·5	...	6·9	9·8	3·3	2·6	11·9	...	5·0	1·7	...
Libraries ...	0·5	...	...	0·4	0·5	...	2·0	0·4	...	...	1·1	...
Contributions ...	0·6	4·9	...	...	0·2	0·3	0·2	1·5	...	1·6	0·3	...
Actual cost of work done for private individuals.	0·3	...	...	...	0·1	...	...	...	...	...	0·5	...
Miscellaneous ...	0·9	3·4	..	2·2	2·2	1·9	1·1	...	...	0·5	0·3	...
Extraordinary and debt.	12·0	10·5	...	15·2	...	...	3·3	...	...	21·2	1·1	...

Office Establishment.—Of the total expenditure incurred by the Karinja Municipality, which amounts to Rs. 6,981, no less than 14·4 per cent. is on account of establishment. The establishment at the head office consists of three men on a salary of Rs. 47 per mensem and a peon. In addition to this there was a charge of Rs. 349 on account of contingencies. This will have to be reduced.

The heavy charge of Rs. 1,578, or 9·3 per cent., in the Amraoti Camp Municipality will be reduced considerably by the abolition of the paid appointment of Secretary, a post which should never have been created.

The Akot Municipality has reduced its expenditure on head office since last year, and the percentage has fallen from 8·6 to 5·8, while in Basim it has risen to 7·2.

Collection of taxes.—In the Akot Municipality 2·8 per cent. of the total expenditure was spent in the collection of taxes: the high percentage is attributed to charges incurred on printed forms being included in the cost of collection, but it is less than last year.

Survey of land.—The expenditure incurred by the Amraoti Town Municipality on survey for preparation of a map was 2·5 per cent. of the total expenditure. The preparation of maps on a large scale is a very costly matter, but once done it will not be a recurring charge.

Refunds.—The Yeotmal Municipality was obliged to pay away as much as 2·1 per cent. of the total expenditure in making refunds. This is not explained, but presumably it was due to wrong assessments.

Pensions.—A small proportion is expended by the Khamgaon Municipality in providing for pensions. All municipalities have now agreed to subscribe for pensions on behalf of their servants.

Fire establishment.—In the Akola Municipality Rs. 999, or 2·4 per cent., was expended in purchasing a new fire-engine.

Lighting.—The expenditure under this head at Shegaon is again as high as 6·9 per cent., whereas at Buldana the expenditure was reduced from 3·5 to 1·9. Lighting was introduced for the first time in Ellichpur Civil Station in the past year.

Rewards for destruction of snakes—Expenditure under this head was incurred only in six municipalities as in the preceding year. The total amount paid was Rs. 57.

Water-supply—Capital outlay.—The municipality of Ellichpur City was the only one which expended so much as 6·9 per cent. under this head in extending the water-works by laying down 1,525 running feet of pipes.

Water-supply—Establishment and repairs.—In the Buldana Municipality 22·0 per cent. of the total expenditure was absorbed in the maintenance of the water-supply. The percentage of expenditure during the preceding year was 32·9, and the reduction appears to be satisfactory. The expenditure in Khamgaon appears heavy, and might be reduced.

Drainage—Capital outlay.—The Municipal Committee of Shegaon expended Rs. 1,800, or 18·3 per cent. of the total expenditure on drainage. In Buldana the committee spent Rs. 1,168, or 9·9 per cent., in constructing drains along streets and sides of roads. Several large schemes of drainage are awaiting revised estimates.

Conservancy.—A large sum amounting to Rs. 10,955, or 54·1 per cent., was spent by the Ellichpur City on conservancy. In Akot the expenditure has been 40·8 and in the Ellichpur Civil Station 40·9. The latter seems rather high. But the high charges noted appear to be due to the inclusion of the cost of building latrines and cholera sheds which should appear under Public Works rather than under Conservancy. The proportion per cent. expended on conservancy in the Amraoti Camp was only Rs. 14-8-0 and in Buldana only Rs. 6-11-2.

Hospitals and dispensaries.—The percentage of expenditure under this head at Akot is again high, being 15·9 against 11·1 in the preceding year; but this again includes the expenditure incurred in the construction of a new dispensary building which was completed during the year. Elsewhere the proportion is comparatively small, and I have suggested that in future a little more might be contributed to this head by some municipalities.

Vaccination.—The expenditure under this head is very small. The Vaccination Act is now in force in all municipalities except Karinja.

Out of a population of 156,476, the number vaccinated was 7,138, and the successful cases were 5,754 in number, or 80·6 per cent.

Markets and slaughter-houses.—The Karinja, Akola, Amraoti City, and Akot municipalities have spent a large proportion of their income on markets and slaughter-houses, but in all these places the funds are collected specially for the purpose of maintaining the markets, and the balance is credited to municipal funds for general use.

Pounds.—The expenditure on pounds at Shegaon is again high during the year of report, the proportion per cent. of total expenditure being 3·0. Two pounds are maintained by the Municipal Committee at a cost of Rs. 288 per annum. In the Akot and Karinja municipalities nothing was spent.

Dâk bungalows and serais.—The highest expenditure incurred under this head is 7·8 in the Basim Municipality: this includes the cost of constructing stables on the premises of the dâk bungalow at Basim, which amounted to Rs. 590, and should have been charged to Public Works.

Arboriculture.—The expenditure on public gardens is charged to this head, hence the proportion shown to have been expended by the Amraoti Camp, Buldana, Basim, and Ellichpur Civil Station municipalities, where the expenditure on public gardens was comparatively high, is very large. Too much is, however, spent on arboriculture in places like Amraoti and Basim.

Buildings.—18·5 per cent., or Rs. 6,982, were spent at Khamgaon on the purchase of a building for a municipal office, and 16·3, or Rs. 1,606, by the Shegaon Municipal Committee on construction and repairs. The Yeotmal Municipal Committee spent 13·7 on the erection of a fire-engine shed at a cost of Rs. 515; and extensive repairs, costing Rs. 985, to the travellers' bungalow at Basim was expended by the Basim Municipality. But owing to the way that the cost of building latrines is debited to Conservancy, dispensaries to Medical, and so on, the real expenditure on buildings is not shown, and I propose that explicit instructions on this point should issue. It is simple enough to extract the items spent towards a specific head such as Conservancy from the amount spent on buildings, if necessary; but the present method, which shows nothing spent on buildings in Akot, whereas a new dispensary was built at a cost of Rs. 2,216 and debited to the head Hospitals and Dispensaries, is misleading. I have endeavoured to rectify this later in the report.

Roads.—A fairly large proportion of the expenditure was laid out in the

maintenance and construction of station roads at Yeotmal, Basim, Ellichpur Civil Station, Karinja, and Amraoti Camp. The proportion expended in Ellichpur City is very unsatisfactory, and the state of the roads is far from good. In Shegaon, where it is low, the roads are in fair order.

Education.—The Ellichpur City Municipality has headed the list during the year of report by contributing towards the maintenance of schools, but the municipalities of Khamgaon, Amraoti City, Akola, and Buldana have also contributed a fair proportion. Three municipalities contributed nothing. All municipalities have been addressed on the subject of aiding primary education.

Libraries.—The proportion contributed by the Akot Municipality under this head seems excessive. The explanation is that the committee contributed Rs. 200 during the year towards the construction of a new building. I doubt the expediency of spending municipal funds on libraries until more progress has been made with projects connected with sanitation.

Miscellaneous.—The expenditure in the municipalities of Amraoti Camp, Akola, and Khamgaon is comparatively large, but no details are given as they should be.

Section V.—Miscellaneous.

Prosecutions.

14. The statistics of prosecution for municipal offences during the year of report and the preceding year are compared in the following table:—

Table X.

Serial No.	Name of Municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
		1894-95.	1895-96.	1894-95.	1895-96.	1894-95.			1895-96.		
1	2	3	4	5	6	7			8		
						Rs.	a.	p.	Rs.	a.	p.
1	Amraoti City ...	292	191	282	180	169	0	0	377	0	0
2	Do Camp ...	43	64	43	64	26	8	0	28	15	0
3	Karinja	...	...	...	...	...			79	8	0*
4	Akola	80	124	58	104	106	3	0	136	10	0
5	Khamgaon	213	727	208	714	203	0	0	489	14	0
6	Shegaon	63	57	63	57	26	6	0	60	12	0
7	Akot	34	47	30	47	82	12	0	203	8	0
8	Ellichpur City ...	114	281	114	262	22	1	6	120	4	6
9	Do Civil Station ...	59	58	58	55	29	12	0	80	12	0
10	Buldana	77	56	69	56	77	15	0	29	14	0
11	Basim	115	385	110	381	65	14	0	224	5	0
12	Yeotmal	99	60	97	58	75	4	0	57	0	0
	Total ...	1,189	2,050	1,132	1,978	884	11	6	1,838	6	6

* Rs. 34-14-0 still remains to be recovered.

There has been an increase of 861 in the number of persons sent up for trial. The increase is considerable in the towns of Khamgaon, Ellichpur City, and Basim, which is evidence of unusual activity in enforcing the Municipal rules in the cause of sanitation by Messrs. Horsbrugh, Rustomji, and Godwin-Austen.

The percentage of prosecution to population in each municipality is as follows:—

	1894-95.	1895-96.		1894-95.	1895-96.
1. Khamgaon ...	1·3	4·6	7. Amraoti City ...	1·0	0·7
2. Basim	0·9	3·1	8. Ellichpur Civil Station ...	0·6	0·6
3. Buldana	2·4	1·7	9. Akola ...	0·3	0·6
4. Amraoti Camp ...	0·9	1·3	10. Shegaon ...	0·5	0·4
5. Ellichpur City ...	0·4	1·1	11. Akot ...	0·2	0·3
6. Yeotmal ...	1·5	0·9			

Conservancy.

15. The following table shows the mode of conservancy, &c., adopted in each municipality and the establishment entertained:—

TABLE XI.

Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.
			Rs.
Amraoti City.	Road cleaning, drain and cesspool cleaning, and cleaning of public and private latrines is carried out by municipal sweepers, and the removing of sweepings and night-soil, &c., is done by contract.	Inspector ... ... 1 Male sweepers ... 61 Female do ... 32 Bhisties ... ... 2 Pairs of bullocks ... 11 Carts 2	8,405
Amraoti Camp.	Municipal sweepers and carts ...	Jemadar ... ... 1 Sweepers ... ... 10 Cartman ... ... 1 Carts ... ... 3 Pairs of bullocks ... 3	1,728
Karinja.	The roads are swept by municipal sweepers. The sweeping is removed by contract.	Inspector ... ... 1 Jemadar ... ... 1 Peons ... ... 4 Sweepers ... ... 8 Carts 6	2,359
Akola.	The scavenging, road and drain cleaning, &c., is done by municipal servants. The street refuse is removed by contract.	Inspector ... ... 1 Sweepers ... ... 70 Carts 4	5,868
Khamgaon.	The scavenging, road and drain cleaning, &c., is done by municipal sweepers. The street refuse is removed by carts.	Inspector ... ... 1 Conservancy clerk ... 1 Peons ... ... 4 Carts with 2 bullocks ... 4 Do 1 bullock ... 4 Sweepers 57	7,284
Basim.	Do do ...	Inspector ... ... 1 Peons ... ... 3 Sweepers 21	1,769
Shegaon.	Do do ...	Sweepers ... ... 22 Bhistie ... ... 1 Cart 1	1,992
Ellichpur Civil Station.	Do do ...	Darogah ... ... 1 Peons ... ... 2 Sweepers. ... ... 21 Coolies ... ... 2 Carts ... ... 5 Bhistie 1	3,240
Yeotmal.	Do do ...	Jemadar ... ... 1 Peons ... ... 4 Sweepers ... ... 13 Carts 6	2,446
	Carried over ...	...	35,091

Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.
	Brought forward ...	...	Rs. 35,091
Ellichpur City.	The scavenging, road and drain cleaning, &c., is done by municipal sweepers. The street refuse is removed by carts.	Inspector ... ... 1 Jemadars ... ... 3 Peons ... ... 6 Carpenter ... ... 1 Sweepers ... ... 73 Carts 21	10,428
Akot.	Do do, but the street refuse is removed by contract.	Sweepers ... ... 37 Carts 3	2,947
Buldana.	The sweeping is carried out by a set of sweepers maintained by private subscription and road and drain sweeping by municipal servants, the rubbish collected by them being removed by contract. The night-soil is trenched.		745
	Total ...		49,211

Education.

16. The following table shows the number of schools in the municipalities managed or aided by municipal committees, the number of pupils, and the municipal contribution paid during the year 1895-96 :—

TABLE XII.

Serial No.	Name of Municipality.	Number of schools.	Number of pupils at close of the year	Annual Municipal aid	Remarks.
1	Amraoti City ...	15	1,232	4,196	4 boys' Marathi and 2 Hindustani schools; 2 girls' Marathi and 1 Hindustani school, and 6 indigenous schools.
2	Do. Camp ...	1	54	600	European and Eurasian school.
3	Karinja ...	...	...	...	
4	Akola ...	8	759	2,901	Primary schools.
5	Khamgaon ...	6	565	3,715	Do.
6	Shegaon ...	2	288	323	Anglo-Vernacular and Marathi schools.
7	Akot ...	5	478	394	3 Vernacular boys' and 2 Vernacular girls' schools.
8	Ellichpur City ...	6	623	2,407	4 Marathi and 2 Hindustani schools.
9	Do. Civil Station.	...	...	...	
10	Buldana ...	2	181	588	1 Marathi boys' and 1 girls' schools.
11	Basim ...	1	50	195	1 Marathi girls' school.
12	Yeotmal ...	...	...	...	
	Total ...	46	4,230	15,319	

The expenditure incurred by municipalities on account of education was Rs. 15,319 as compared with Rs. 16,314 in 1894-95. There were 46 educational institutions with 4,230 pupils supported or aided by municipalities.

The proportion per cent. contributed by each municipality towards the maintenance of schools was as follows :—

1. Ellichpur City ...	11·9	7. Shegaon ...	3·3
2. Khamgaon ...	9·8	8. Akot ...	2·6
3. Amraoti City ...	7·2	9. Basim ...	1·7
4. Akola ...	6·9	10. Karinja ...	Nil.
5. Buldana ...	5·0	11. Ellichpur Civil Station ...	
6. Amraoti Camp ...	3·5	12. Yeotmal ...	

Public Gardens.

17. The following table shows the income derived from public gardens and the expenditure incurred on them :—

TABLE XIII.

Name of Municipality.	Number of public gardens.	Sale proceeds of garden produce, plants, &c.	Expenditure.	Surplus credited to Municipal Funds.	Deficit made good from Municipal Funds.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Amraoti City ...	1	40 0 0	284 0 0	...	244 0 0
2. Do. Camp ...	1	663 14 9	1,368 6 3	...	704 7 6
3. Karinja ...	...	...	...	...	...
4. Akola ...	3	651 15 10	1,836 12 5	...	1,184 12 7
5. Khamgaon ...	2	310 4 4	958 9 3	...	648 4 11
6. Shegaon ...	...	...	...	...	...
7. Akot ...	1	...	...	200 0 0	...
8. Ellichpur City ...	1	76 9 3	199 10 6	...	123 1 3
9. Do. Civil Station...	1	361 15 6	1,030 14 2	...	668 14 8
10. Buldana. ...	1	319 1 3	1,046 4 7	...	727 3 4
11. Basim ...	1	503 15 6	905 7 5	...	401 7 11
12. Yeotmal ...	3	206 4 11	...	206 4 11	...

The expenditure on the Amraoti Town garden round the clock tower has been reduced to half the amount of the previous year. This garden is now maintained as a public recreation ground. The garden at the sadr station of Amraoti has a considerable acreage, but it is costly to water it, and this is the main reason that it is not self-supporting. But perhaps a little more might be realized.

In the Ellichpur Civil Station the expenditure on the garden is still excessive as compared with the receipts, but it is satisfactory to note a decrease in it, which, it is hoped, will be maintained while the sale proceeds of produce should increase. The date palm plantation is still under municipal management, and the trees are said to be in good condition. Mr. Godwin-Austen will no doubt arrange to increase the receipts of these gardens next year.

The charges in connection with the Buldana garden are slightly less, but the receipts are low. In such a favorable place for gardening as Buldana, plants for sale could easily be raised and the income increased.

The Chairman of the Basim Municipality writes that " there is every prospect of increasing the receipts from the garden. Fruit trees have been recently planted, and it is intended to bring under cultivation this year some plots of land which are lying idle. The garden is in a fair state, but there is great room for improvement." The expenditure on this garden shows a satisfactory decrease.

The garden at Akot has been leased out for a term of years.

There are no gardens at Karinja and Shegaon.

The expenditure on the gardens at Akola, Khamgaon, and Ellichpur City is in excess of the income.

There are three gardens at Yeotmal. One was leased out for three years for Rs. 78 per annum; the second garden, which was leased out, had to be taken

over by the committee from the 1st April 1896, as it was getting ruined owing to the neglect of the contractor.

The third garden was made over to the jail, which maintains it for the benefit of the prisoners.

Public Works.

18. The following table shows the original works costing Rs. 500 and above executed by the several municipalities during the year of report :—

TABLE No. XIV.

Name of Municipality.	Nature of work.	Total estimated cost.	Amount expended in 1894-95.	Amount allotted for the year 1895-96.	Amount spent during the year 1895-96.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Amraoti City ...	Constructing a public latrine in Behlpura.	974	...	974	964	
	Purchase of a fire engine for town of Amraoti.	800	...	800	800	
	Constructing a compound wall to boys' school near tahsil cutcherry at Amraoti.	500	...	500	521	
	Constructing a compound wall to Municipal office at Amraoti.	2,294	...	500	498	
	Extension of side drain from Mr. Vithal Bulwant Inspector's house to Mr. Bhasker Succaram's house at Amraoti.	500	...	500	500	
	Constructing drains and parapet to water standposts and cisterns in the town of Amraoti to lead away waste water.	500	...	500	500	
Akola ...	Construction of drains in different parts of the town of Akola.	1,058	...	1,058	1,058	
	Construction of a shed in the cotton market compound at Akola.	674	543	131	120	
Khamgaon ...	Construction of an apron below the town causeway at Khamgaon.	1,240	...	1,240	1,240	
	Construction of a permanent cholera shed at Khamgaon.	528	...	528	442	
	Purchase of building for Municipal Hall at Khamgaon.	6,982	...	6,982	6,982	
Shegaon ...	Construction of drains in town of Shegaon.	1,800	...	1,800	1,800	
	Reconstruction of cattle pound at Shegaon.	790	...	790	790	
Akot ...	Construction of a new dispensary at Akot.	5,116	1,012	2,500	2,216	
	Construction of a road side pucca drain.	2,047	...	2,000	529	
Ellichpur City ...	Extension of water works at Ellichpur.	...	2,314	1,400	1,400	
Buldana ...	Construction of masonry gutters along sides of streets at Buldana.	13,147	996	996	988	Total expenditure up to end of 1895-96 is Rs. 8,791.

Name of Municipality.	Nature of work.	Total estimated cost.	Amount expended in 1894-95.	Amount allotted for the year 1895-96.	Amount spent during the year 1895-96.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Basim ...	Erection of stables for the dâk bungalow at Basim.	621	...	621	590	
Yeotmal ...	Construction of a causeway near the house of Kanhaiah at Yeotmal	2,907	...	2,907	2,573	
	Construction ofa fire-engine shed near the library at Yeotmal.	521	...	521	515	

Liabilities and claims of Municipal Committees.

19. The following statement shows the financial condition of each municipality in the Hyderabad Assigned Districts at the close of the year 1895-96.

The total gross liabilities of the municipalities amounts to Rs. 1,54,507 and the total claims to Rs. 70,270, the net amount of debt being Rs. 84,237 as against Rs. 1,20,833 in the preceding year:—

TABLE XV.

Name of Municipality.	Balance on 1st April 1895.	Income from all sources, 1895-96.	Total.	Expenditure, 1895-96.	Balance on 31st March 1896.	Liabilities and claims of Municipalities.							
						Liabilities.					Claims.		
						Balance on 1st April 1895.	Loans received during the year 1895-96.	Total.	Amount repaid during the year.	Balance on 31st March 1896.	Balance on 1st April 1895.	Invested and advanced during the year.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti City ...	23,805	48,938	72,743	58,759	13,984	30,882	...	30,882	7,000	*23,882	...	...	...
Do. Camp.	9,955	11,396	21,351	17,012	4,339	9,024	...	9,024	1,800	†7,224	...	...	...
Karinja ...	32,017	12,257	44,274	6,981	37,293	...	...	...	...	...	‡20,000	...	20,000
Akola ...	29,019	50,308	79,327	42,030	37,297	1,26,000	...	1,26,000	6,300	§119,700	125	...	125
Akot ...	23,059	11,839	34,898	15,155	19,743	...	...	...	...	...	100	...	100
Khamgaon ...	16,860	30,619	47,479	37,720	9,759	...	...	...	...	...	‖50,000	...	50,000
Shegaon ...	4,089	10,355	14,444	9,831	4,613	...	...	...	...	...	...	...	...
Ellichpur City..	12,667	20,253	32,920	20,253	12,667	...	...	...	...	...	...	...	...
Do. Civil Station. ...	2,430	12,019	14,449	8,757	5,692	...	...	...	...	...	...	...	...
Buldana ...	1,911	15,563	17,474	11,766	5,708	6,201	...	6,201	2,500	¶3,701	...	20	20
Basim ...	7,714	11,488	19,202	11,157	8,045	...	...	...	...	...	...	25	25
Yeotmal ...	6,674	10,772	17,446	12,911	4,535	...	...	...	...	...	...	...	...
Total ...	1,70,200	2,45,807	4,16,007	2,52,332	1,63,675	1,72,107	...	1,72,107	17,600	1,54,507	70,225	45	70,270

* On account of Kalapani tank water-works.
† On account of water-works and Board's Office.
‡ Balance of Town Fund.
§ Kapsi water-works.
‖ Invested for water-works.
¶ Water-works.

Brief review of the finances of each municipality and of matters connected with its administration.

20. *Amraoti City.*—With an opening balance of Rs. 23,805 and an income of Rs. 48,938 for the year, the gross available revenue was Rs. 72,743. Of this sum Rs. 29,179 was the produce of municipal rates and taxes, and Rs. 18,100 of municipal property and powers apart from taxation. The remaining items are trifling. Of the taxes and rates, Rs. 5,258 on account of water-rate and Rs. 909 of the Town Fund represent the deficiency of income as compared with last year.

The expenditure amounts to Rs. 58,759, or nearly Rs. 10,000 in excess of the income, and is due chiefly to activity in public works.

The drainage scheme is still pending revision of estimate and sanction.

The water-works have practically failed this year, and Rs. 1,655 have had to be spent on digging wells and pumping water from the bed of the tank during the

past hot weather. An estimate of about Rs. 8,000 has been prepared for improving channels and enlarging the catchment area, and, until this is carried out, the Kalapani tank will be an uncertain source of water-supply. A very large sum, Rs. 2,340, has been paid for compensation for land for widening a lane, and the charge for the survey of the town is a heavy one.

All these have contributed to the excess expenditure, which leaves the financial position of this town in a much worse state than it was. The proposal to license vehicles, &c., plying for hire is before the Resident.

The excess of Rs. 1,338 under Conservancy is due partly to the building of a new latrine for the public in Bellpura which should be charged to Public Works.

Mr. Khaparde, the Vice-Chairman, has submitted a full and careful report, and has spent much time in administering this municipality. The drainage scheme and the water-works at Kalapani have been much under consideration, but lack of funds is an obstacle to progress with these projects.

21. *Amraoti Camp.*— The receipts of this municipality for the year came to Rs. 11,396-0-1, and, including the opening balance of Rs. 9,954-15-3, the total income was Rs. 21,350-15-4.

There is a large decrease of receipts as compared with the previous year, of which, however, the principal items are Rs. 9,042-11-1 from contributions due to the contribution for two years being paid together in the past year, and Rs. 4,965 lent by the District Board for the construction of the combined offices of the Amraoti District Board and the Camp Municipality. But, apart from these heavy items, there is a fall of Rs. 207-8-0 in the water-rate owing to the failure of the supply from the tank at Wadali, Rs. 137-8-9 in the pound receipts, Rs. 224-8-0 from rents of lands, and Rs. 370-6-4 from the sale proceeds of lands and produce of lands. The failure of the water-supply is a serious matter, which shows that the Wadali tank is not sufficiently large, and care should be exercised in regard to the water-supply in future. When funds admit, measures should be taken to enlarge it and supply it with a meter.

The following were the principal items of expenditure :—

	Rs.
(1) Roads	3,242
(2) Arboriculture	2,808
(3) Conservancy	2,426
(4) Repayment of loans	1,800
(5) General administration	1,578
(6) Water-supply establishment and repairs ..	1,506

The expenditure on roads seems excessive. The item of Rs. 2,808 on arboriculture is altogether too extravagant, and steps are being taken to reduce it.

The heavy charge of Rs. 1,578 on general administration will be reduced considerably by the abolition of the paid Secretaryship from the 1st April 1896.

22. *Karinja.*—The income of this municipality for the past year was Rs. 12,256, of which only Rs. 4,408 were due to taxation. Of this sum Rs. 4,250 was realized from a toll on vehicles and animals, and this is a form of taxation which the Resident has declined to continue. The total expenditure amounted to Rs. 6,981, of which no less than 14·4 per cent. is on account of establishment and 18·3 per cent. on markets.

The principal items of expenditure were as follows :—

	Rs.
(1) Conservancy	2,426
(2) Roads	1,460
(3) Markets and slaughter-houses ...	1,278
(4) General administration establishment charges	1,010
(5) Lighting	350

This is the first year of this town under municipal government, and much remains to be done to improve the working.

23. *Akola.*—The financial condition of this municipality is not at all satisfactory. The opening balance was Rs. 29,019 and the income of the year amounted to Rs. 50,308, making a total of Rs. 79,327. Of this sum Rs. 42,030 were expended, leaving a balance of Rs. 37,297 with a liability amounting to Rs. 1,19,700 at the close of the year; but, in addition to this, the heavy annual charges of water-works and the necessity of an expensive drainage scheme have to be considered. The estimate for the water-works appears to have been much miscalculated, and the control of the Public Works Department is a costly arrangement which the Municipal Committee can ill afford to bear; at any rate the committee will be constrained to increase its income by fresh taxation; but if the supply of water eventually proves sufficient, it will be a great sanitary protection to the town.

The principal sources of income during the year were :—

	Rs.
(1) Markets and slaughter-houses ...	13,850
(2) Tax on trades and professions ...	8,299
(3) Surplus pound fund	7,000
(4) Rents of lands	6,289
(5) Sutta tax	5,926
(6) Scavenging tax	3,789
(7) Sale proceeds of land	1,326

The chief items of expenditure are :—

(1) Conservancy	9,271
(2) Repayment of loans	6,300
(3) Markets and slaughter-houses ...	5,369
(4) Roads	3,608
(5) Education	2,901
(6) Arboriculture	2,079
(7) Water-supply establishment	2,074
(8) General administration	1,063
(9) Drainage capital outlay	1,067

It is evident that this town can afford to impose additional taxation, and no doubt it will have to be done; but the people dislike any sort of taxation, and do all they can to avoid it.

An excellent report is sent by the Deputy Commissioner of Akola, who mentions also Mr. D. G. Patwardhan as having done good work.

24. *Khamgaon.*—There are only two taxes levied in this municipality, *viz.*, (1) tax on professions and trades; and (2) a scavenging tax. The income of the year amounted to Rs. 30,619, while the expenditure was Rs. 37,720. The principal sources of revenue are :—

	Rs.
(1) Markets and slaughter-houses ...	8,513
(2) Tax on trades and professions ...	7,175
(3) Sutta tax	5,222
(4) Rents of lands, &c.	2,212
(5) Interest on investment	1,997
(6) Conservancy	1,734

The chief items of expenditure were :—

(1) Conservancy	7,285
(2) Public Works buildings	6,982
(3) Water-supply establishment	4,315
(4) Education	3,715
(5) Hospitals and dispensaries	2,673
(6) Roads	1,765
(7) Markets and slaughter-houses ...	1,675
(8) Lighting ...	1,626

The income of this municipality is very ample and its investments are large, and the financial position is such that it only requires careful and economical administration to keep it on a sound footing.

It must be remembered that in Khamgaon the drainage and water-works

are far advanced towards completion, and it has no liabilities and a good steady income.

The fall in the income of the sutta tax is very unfortunate, though it can be scarcely regarded as a suitable form of increasing funds.

There have been some heavy items of expenditure on the water-supply establishment which are capable of reduction, and perhaps some reduction can be made under conservancy andeducation.

Captain Horsbrugh, Chairman of the Municipal Committee, brings to notice the services of Mr. Anant Parashram, Secretary of the Municipality ; and as regards the other members, he reports that, "with one or two exceptions, little or no interest is evinced by the members in regard to important matters such as sanitation, where a little display of energy on the part of the ward members would help to improve matters in every direction."

25. *Shegaon.*—Amongst all the municipalities in the province, this municipality has the smallest income. The income for the year 1895-96 amounted to Rs. 10,355, and the chief sources from which it was derived are :—

	Rs.
(1) Markets and slaughter-houses ...	4,067
(2) Tax on professions and trades ...	2,548
(3) Jaglia and Local cess	1,073
(4) Rents of lands	1,056

The principal items of expenditure during the year were :—

(1) Conservancy	2,663
(2) Drainage	1,800
(3) Public Works buildings	1,606
(4) Lighting	672

The position of the funds in this town is fairly good, and if the scheme proposed by the committee for digging a well below the bund of the tank to supply the town of Shegaon with water is successful, and a perennial supply of water is found to exist, it will be a very happy experiment. With the scavenging tax proposed the income of this town will be ample, as its drainage works are far advanced.

The amount spent on drainage is the largest of all the municipalities in the province, and reflects great credit on the work done in the interests of sanitation.

The Chairman reports "that 1,760 running feet of side drains along road leading from Marwadi bazar to the causeway in the Peth was constructed during the year. In all 13,610 running feet drains of stone masonry have been constructed at a cost of Rs. 14,177, including the amount spent towards the outfall drain.

"The work of constructing an outfall drain is practically completed : only Rs. 300 worth of masonry for side walls remains to be done."

Mr. Rich and Mr. Maruti Kadtaji Rao Saheb continue to work well together for the improvement of the town.

26. *Akot.*—The closing balance of this municipality on 31st March 1896 amounted to Rs. 19,743, while the expenditure for the year was Rs. 15,155.

The chief sources of income are :—

	Rs.
(1) Markets and slaughter-houses ...	4,121
(2) Tax on trades and professions ...	2,832
(3) Conservancy	1,294

The principal items of expenditure were :—

(1) Conservancy	6,190
(2) Hospitals and dispensaries	2,403
(3) Markets and slaughter-houses ...	1,445

This municipality is fortunate in possessing a large surplus, but it has much to do with it. It is the most backward town in the Akola district in matters of sanitation, and drainage and water-supply are much in need of improvement.

The subject of providing this town with a supply of pure water for drinking purposes is under consideration.

This municipality is unfortunate in not having any very capable member on its committee to administer its affairs, and requires more attention from the Deputy Commissioner.

27. *Ellichpur City.*—The income of the year amounted to Rs. 20,252-14-4, and, including the opening balance, the gross receipts were Rs. 32,920-1-3. The receipts of the year show a slight increase of Rs. 653. There is a slight increase in taxes, but the incidence of taxation is still very low at 7 annas and 5 pies.

The total expenditure amounted to Rs. 20,253, leaving a balance at the credit of the municipality of Rs. 12,666-11-3 at the close of the year. The only original work executed was an extension of the water-works by 1,525 running feet of pipes.

Nothing has yet been done towards the drainage of the town, though a large sum, amounting to Rs. 10,955-8-2, or 54 per cent. of the year's income, was spent on conservancy. But an unsatisfactory feature of the expenditure is that only Rs. 249-11-11 was spent on roads and Rs. 228-12-8 on buildings and Rs. 180-10-0 on the establishment maintained for the upkeep of the roads and buildings.

The contributions to dispensaries and schools are large.

The work of this municipality has not been very good owing, I understand, to dissensions among the members.

28. *Ellichpur Civil Station.*—The year's income was Rs. 12,019, or Rs. 567 in excess of that of the previous year, and is chiefly derived from the following sources:—

	Rs.
1. Tax on professions and trades ...	2,590
2. Fees from markets and slaughter-houses ...	2,765
3. Contribution from the surplus pound fund of the district	4,510

The only tax levied is the tax on trades and professions, which realized Rs. 2,590 as compared with Rs. 2,796, giving an incidence of 4 annas and 4 pies. This is a very light tax, and care should be taken that it is not allowed to fall off.

The income from markets and slaughter-houses is rising, and when the rules now before Resident are sanctioned, should improve.

The total income, excluding loans and grants, gives an incidence of 12 annas and 6 pies, which ought to suffice for present requirements with but little addition.

Proposals for the imposition of a scavenging tax under section 42 of the Berar Municipal Law have been submitted for the Resident's sanction.

The following were the principal items of expenditure:—

	Rs.
(1) Conservancy, including road cleaning ...	3,580
(2) Roads	2,281
(3) Arboriculture	1,031

It is satisfactory to notice that the sanitary condition of the bazar is engaging the committee's attention and the drains through the bazar are being flushed, and that additional latrines are being provided. The expenditure on conservancy seems rather high at Rs. 50·4 per cent. of population. The expenditure on roads and buildings is less than last year, but now that the question of military and municipal roads has been settled, a regular estimate for repairs on a system will be prepared and the roads kept in good order.

As regards the drainage scheme, it is a matter of regret that much time has been lost owing to the scheme prepared by Mr. Morley, Executive Engineer, having been pronounced defective by the Superintending Engineer, Hyderabad. The new scheme will be dealt with at an early date.

The financial condition of this municipality is now fairly good, and with its large balance it is in a position to push on the drainage scheme.

The Secretary, Mr. Ganesh Nagesh, appears to have been active and attentive to his duties.

29. *Buldana.*—The total income of the year was Rs. 15,562 as compared with Rs. 16,409 in the previous year, the principal deficit being due to the local contribution, which amounted to only Rs. 8,000 as compared with Rs. 10,000.

The increase under municipal taxes is satisfactory, and the incidence of taxes and rates at Rs. 1-11-0 is at present sufficient. The increase of the water-rate is a necessary and justifiable one considering the benefits derived from the water-works. The contribution from the pound fund is large, and is the mainstay of the municipality. The collection of taxes has been good, and the balance due is small.

The principal items of expenditure were :—

	Rs.
(1) Water-supply repairs	2,586
(2) Repayment of loans	2,500
(3) Arboriculture—Public gardens ...	1,713
(4) Drainage capital outlay	1,168
(5) Conservancy	785

The expenditure shows that there are signs of careful control, and the economy under lighting, water-supply, and conservancy appears to be satisfactory.

The cost of arboriculture for roads is excessive for so small a place as Buldana.

30. *Basim.*—The income of the year from all sources was Rs. 11,488, and shows a decrease of Rs. 2,890 from that of the previous year. Of this decrease the most unsatisfactory feature is the falling off in the municipal rate and taxes amounting to Rs. 801. Considering the small amount levied by taxation from the town of Basim, it is not creditable that one-sixth of the income from taxation should have been allowed to fall off.

The question of cotton and grain markets is now being considered with a view to putting them on a legal basis, but it is questionable whether it would be for the good of the town to start them in Basim as it is proposed, for it is a long way from the railway, and scarcely suited by its position on the route to the railway for such markets.

The incidence of taxation is very low, and may well be raised by additional taxation.

The principal items of expenditure during the year were :—

	Rs.
(1) Conservancy	2,250
(2) Arboriculture	1,346
(3) Roads	3,695

The expenditure under the head of conservancy shows a decrease of Rs. 731-14-0, which is due to the removal of the refuse by potters free of charge.

The Chairman remarks that with the present staff of sweepers it is not possible to make all the conservancy arrangements that may fairly be expected from the committee; it is therefore proposed to levy a scavenging tax to meet all necessary requirements. Proposals for increasing the latrine cess are now before the Resident.

But little progress has been made in the drainage of the town: this subject requires the attention of the committee in future. There is an unnecessarily large balance at the close of the year which might be utilized for improving the drainage. Primary education and medical relief are matters of more importance than growing trees on roadsides. This excessive expenditure on gardens and roadside tree planting must be reduced if it is at the sacrifice of more important duties.

31. *Yeotmal.*—The income, which amounted during the year to Rs. 10,772, is chiefly derived from the following sources :—

	Rs.
(1) Tax on professions and trades ...	4,963
(2) Contribution from the surplus pound fund of the district	2,385
(3) Fees from markets and slaughter-houses...	770

The principal items of expenditure were :—

	Rs.
(1) Conservancy	2,793
(2) Buildings	1,773
(3) Roads	5,073

Proposals for levying a scavenging tax under section 42 of the Berar Municipal Law are under consideration.

The Chairman of the Municipality writes that he is "sorry to notice that the members do not as a rule take much interest in the more important part of their duties, and finds that he does not get the assistance he has a right to expect from them."

General.

32. During the past year I have been able to visit every municipal town in the province, and have made it a point to make myself familiar with the needs and general condition of each of them. The two most important matters connected with water and drainage are occupying much attention, but in Berar it is a very difficult matter to get good water, and the estimates and plans framed by the Public Works Department are often on a scale and at rates that small municipalities cannot be expected to provide for, and the percentage of 16½ per cent. for supervision is altogether prohibitive. In Amraoti City, though a great deal of money was spent in providing a tank for which the town has to pay, the supply of water is precarious, as the tank does not fill, and additional expense will have to be incurred to try and improve the catchment area. A similar remark applies to the Amraoti Camp Municipality, where the Wadali tank has only a supply for one year even if it fills, whereas a reservoir should have at least two years' supply.

In Akola the Kapsi water-works have cost a great deal of money, and it would appear as if the annual maintenance would continue to be a heavy charge. In Buldana and Khamgaon the maintenance charges are also excessive. In Shegaon the tank has been a failure. In connection with all these water-works, drainage schemes are pending, but the cost is so heavy that most of them are being reconsidered. In all these schemes the Public Works percentage is a heavy item, and I am inclined to think that it would be cheaper to employ local Engineers paid by the District Boards and Municipalities conjointly; but this is a scheme which requires a good deal of consideration.

In conservancy, the salaries of the sweepers is a heavy item, which cannot be avoided, as the sweeper caste appears not to be indigenous to Berar and has to be imported. But gradually their number should increase, for as colonies of sweepers settle down in the various towns, their number will multiply. Meanwhile a good deal is being done to systematize conservancy arrangements. I have endeavoured to give the present facts in regard to conservancy, education, public works, and finances in a succinct form for the sake of convenience in this report, but I think some of our forms require revision, so that expenditure on establishment should not be confounded with that on buildings or materials.

Mr. Francis in my office has done the work pertaining to municipalities with much care, and I am well satisfied with his qualifications.

APPENDICES.

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1896.*

1	2	3	4	5	6								7
					Number of members of committee.								
Name of district.	Serial No. of municipality.	Name of municipality,	Act under which constituted.	Population within municipal limits.	(*a*)	(*b*)	(*c*).	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Amraoti ...	1	Amraoti City ...	Berar Municipal Law, 1886.	28,946	...	6	18	24	5	19	2	22	
	2	Amraoti Camp ...		4,709	...	9	...	9	7	2	6	3	
	3	Karinja ...		14,436	...	12	...	12	5	7	...	12	
Akola ...	4	Akola		21,470	...	6	18	24	10	14	3	21	
	5	Khamgaon ...		15,598	...	4	9	13	3	10	2	11	
	6	Sheogaon ...		11,422	...	3	9	12	2	10	1	11	
	7	Akote		15,995	...	3	9	12	2	10	...	12	
Ellichpur ...	8	Ellichpur City ...		26,637	...	5	18	23	4	19	1	22	
	9	Ellichpur Civil Station.		9,603	...	12	...	12	6	6	4	8	
Buldana ...	10	Buldana		3,243	...	12	...	12	9	3	4	8	
Basim ...	11	Basim		12,389	...	5	9	14	7	7	3	11	
Wun ...	12	Yeotmal		6,464	...	5	9	14	3	11	1	13	
		Total ...		170,912	...	82	99	181	63	118	27	154	

FORM NO. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 189 6.*

1	2	3	4	5																	
				Municipal rates and taxes.																	
				Octroi.																	
Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	*a.* Class I (Articles of food or drink for men or animals)	*b.* Class II (Animals for slaughter).	*c.* Class III (Fuel, lighting and washing).	*d.* Class IV (Building materials).	*e.* Class V (Drugs, gums and spices).	*f.* Class VI (Tobacco).	*g.* Class VII (Cloth).	*h.* Class VIII (Metals).	*i.* Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Total.
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Amraoti..	1	Amraoti City ...	23,805 0 0	...	...	...	...	...	...	...	...	...	...	...	12,265 0 0	3,230 0 0	8,771 0 0	...	4,913 0 0	29,179 0 0
	2	Amraoti Camp ...	9,954 15 3	...	...	...	...	...	...	...	...	...	1,553 9 0	...	...	...	1,203 0 0	...	...	2,756 9 0
	3	Karinja ...	32,016 11 9	...	...	...	...	...	...	...	...	...	...	...	158 8 0	4,250 0 0	...	...	...	4,408 8 0
Akola ...	4	Akola ...	29,018 13 11	...	...	...	...	...	...	...	...	...	...	...	8,299 0 0	...	..	...	3,788 12 0	12,087 12 0
	5	Khamgaon...	16,859 14 8	...	...	...	...	...	...	...	...	...	...	...	7,174 8 0	...	50 0 0	...	1,734 0 0	8,958 8 0
	6	Shegaon ...	4,089 10 0	...	...	...	...	...	...	...	...	...	...	...	2,547 8 0	...	...	...	...	2,547 8 0
	7	Akote ...	23,058 15 0	...	...	...	...	...	...	...	...	...	...	...	2,831 10 0	...	...	...	1,293 12 0	4,125 6 0
Ellichpur	8	Ellichpur City ...	12,667 2 11	...	...	...	...	...	...	...	...	...	...	...	4,062 11 3	3,267 0 0	..	..	5,010 8 0	12,340 3 3
	9	Ellichpur Civil Station ...	2,429 8 8	...	...	...	...	...	...	...	...	...	...	...	2,589 8 0	...	...	...	...	2,589 8 0
Buldana.	10	Buldana ...	1,911 3 9	...	...	..	...	...	...	...	...	...	693 10 4	625 14 9	59 0 0	...	4,101 8 0	...	...	5,480 1 1
Basim ...	11	Basim ...	7,714 5 10	...	...	...	...	...	...	...	...	...	...	...	3,167 6 9	...	...	...	1,420 4 0	4,587 10 9
Wun ...	12	Yeotmal ...	6,673 10 5	...	...	...	...	...	...	...	...	...	...	560 8 0	4,963 0 0	...	...	...	...	5,523 8 0
		Total ...	1,70,200 0 2	...	...	...	...	...	...	...	...	...	2,247 3 4	1,186 6 9	48,117 12 0	10,747 0 0	14,125 8 0	...	18,160 4 0	94,584 2 1

FORM NO. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1896*—continued.

1	2	3	6				7								
			Realizations under special Acts.				Revenue derived from municipal property and powers apart from taxation.								
Name of district.	Serial number of municipality.	Name of municipality.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses.	Sale proceeds of material, dried trees, &c.	Miscellaneous.	Fines under Municipal and other Acts.
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti..	1	Amraoti City ...	1,171 0 0	...	...	1,171 0 0	5,022 0 0	40 0 0	838 0 0	787 0 0	114 0 0	10,922 0 0	...	...	377 0 0
	2	Amraoti Camp ...	752 4 9	...	...	752 4 9	252 8 0	1,243 14 9	..	...	...	132 10 0	...	...	28 15 0
	3	Karinja ...	516 13 0	...	...	516 13 0	286 11 10	...	158 8 0	...	...	6,003 3 6	...	...	79 8 0
Akola ...	4	Akola ...	773 15 0	...	...	773 15 0	6,289 8 4	1,325 15 10	824 8 2	701 0 0	206 6 6	13,850 0 6	...	...	136 10 0
	5	Khamgaon...	502 12 0	...	...	502 12 0	2,212 2 10	1,343 14 6	336 3 3	428 15 0	12 14 4	8,513 3 3	...	...	439 14 0
	6	Shegaon ..	635 11 0	...	...	635 11 0	1,056 3 3	310 2 0	...	...	...	4,067 7 1	...	...	60 12 0
	7	Akot ...	35 10 0	...	...	35 10 0	695 13 9	200 4 5	198 0 0	...	169 15 3	4,121 2 1	...	1,200 0 0	203 8 0
Ellichpur	8	Ellichpur City ...	545 15 0	...	...	545 15 0	2,285 2 0	766 14 6	232 1 0	775 2 0	45 13 3	2,909 5 4	...	...	120 4 6
	9	Ellichpur Civil Station ..	865 5 6	...	...	865 5 6	47 0 0	823 10 6	309 0 0	...	...	2,764 13 0	...	25 10 9	80 12 0
Buldana..	10	Buldana ..	463 11 0	...	...	463 11 0	...	776 13 3	4 4 0	...	...	673 0 0	...	...	29 14 0
Basim ...	11	Basim ...	85 1 0	...	...	85 1 0	704 3 0	716 12 0	274 0 0	...	...	1,435 0 0	176 4 3	31 8 11	224 5 0
Wun ...	12	Yeotmal ...	483 7 0	...	...	483 7 0	365 3 0	206 4 11	276 10 0	...	...	769 12 8	9 0 0	146 1 2	57 0 0
		Total ...	6,831 9 3	...	...	6,831 9 3	19,216 8 0	7,754 10 8	3,451 2 5	2,692 1 0	549 1 4	56,161 9 5	185 4 3	1,403 4 10	1,838 6 6

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1896*—continued.

1	2	3	7—*contd.*					8									9				
			Revenue derived from municipal property and powers apart from taxation.—*contd.*					Grants and contributions for general and special purposes.									Miscellaneous.				
			Interest of investments					From Government.			From Local Funds.			From other sources.							
Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Jaglia and local cess.	Other items.	Sutta tax.	Total.
			Rs. a. p.				Rs. a. p.				Rs. a. p.						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City ...	...	...	...	...	18,100 0 0	...	...	...	...	...	...	...	...	...	...	146 0 0	...	142 0 0	...	288 0 0
	2	Amraoti Camp ...	...	...	...	...	1,657 15 9	...	...	...	6,082 3 7	...	...	...	...	...	6,082 3 7	146 15 0	...	...	...	146 15 0
	3	Karinja ...	698 4 0	...	...	...	7,226 3 4	...	...	...	...	...	...	...	...	...	...	...	...	105 2 0	...	105 2 0
Akola ...	4	Akola ...	...	...	...	...	23,334 1 4	...	...	...	7,000 0 0	...	...	...	...	...	7,000 0 0	...	...	381 14 4	5,926 9 0	6,308 7 4
	5	Khamgaon ...	1,997 6 0	...	...	...	15,284 9 2	...	...	...	...	...	...	...	...	...	...	56 8 0	...	594 9 4	5,221 14 0	5,872 15 4
	6	Sheogaon ...	...	...	...	..	5,494 8 4	...	...	...	395 0 0	...	...	...	...	...	395 0 0	...	1,073 4 2	209 5 1	...	1,282 9 3
	7	Akote ...	...	...	...	...	6,788 11 6	...	...	...	...	...	...	...	...	...	...	...	...	314 11 8	...	314 11 8
Ellichpur	8	Ellichpur City ...	...	...	...	...	7,134 10 7	...	...	...	...	...	...	...	...	...	...	...	...	232 1 6	...	232 1 6
	8	Ellichpur Civil Station ...	...	...	...	...	4,050 14 3	...	...	...	4,510 0 0	...	...	...	...	...	4,510 0 0	...	3 10 0	...	...	3 10 0
Buldana..	10	Buldana ...	..	...	...	...	1,483 15 3	...	...	...	8,000 0 0	...	...	...	...	...	8,000 0 0	...	...	134 14 11	...	134 14 11
Basim ...	11	Basim ...	...	...	...	...	3,562 1 2	...	...	...	3,099 0 0	...	...	...	...	...	3,099 0 0	54 5 0	...	...	...	54 5 0
Wun ...	12	Yeotmal ...	...	...	...	...	1,829 15 9	...	...	...	2,385 1 6	...	...	...	...	...	2,385 1 6	...	...	549 13 1	...	549 13 1
		Total ...	2,695 10 0	...	...	...	95,947 10 5	...	...	...	31,471 5 1	...	...	...	...	...	31,471 5 1	403 12 0	1,076 14 2	2,664 7 11	11,148 7 0	15,293 9 1

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts, during the year ending 31st March 1896*—concluded.

1	2	3	10								11	12	13	7
			Extraordinary and debt.											
				Loans			Advances.							
Name of district.	Serial number of municipality.	Name of municipality.	Sale proceeds of Government securities and withdrawals from Savings Banks.	From Government.	Raised in the market from private individuals.	Realization of sinking fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
			Rs. a. p.	Rs. a. p.										
Amraoti ...	1	Amraoti City ...	...	...	...	...	...	...	200 0 0	200 0 0	48,938 0 0	72,743 0 0	1 0 1	1 11 1
	2	Amraoti Camp ...	...	...	...	...	...	...	...	...	11,396 0 1	21,350 15 4	0 9 4	2 6 8
	3	Karinja ...	...	...	...	...	...	...	...	...	12,256 10 4	44,273 6 1	0 4 11	0 13 7
Akola ...	4	Akola ...	...	...	...	...	...	84 8 0	719 0 0	803 8 0	50,307 11 8	79,326 9 7	0 9 0	2 5 6
	5	Khamgaon ...	...	...	...	...	...	...	...	...	30,618 12 6	47,478 11 2	0 9 2	1 15 5
	6	Shegaon ...	...	...	...	...	...	...	...	...	10,355 4 7	14,444 14 7	0 3 6	1 4 2
	7	Akote ...	...	...	...	...	...	575 0 0	...	575 0 0	11,839 7 2	34,898 6 2	0 4 2	0 11 10
Ellichpur ...	8	Ellichpur City ...	...	...	...	...	...	...	...	...	20,252 14 4	32,920 1 3	0 7 5	0 12 2
	9	Ellichpur Civil Station ...	...	...	...	...	...	...	...	...	12,019 5 9	14,418 14 5	0 4 4	1 4 0
Buldana ...	10	Buldana ...	...	...	...	...	...	...	...	...	15,562 10 3	17,473 14 0	1 11 0	4 12 10
Basim ...	11	Basim ...	...	...	...	...	...	...	100 0 0	100 0 0	11,488 1 11	19,202 7 9	0 5 11	0 14 10
Wun ...	12	Yeotmal ...	...	...	...	...	...	...	...	...	10,771 13 4	17,445 7 9	0 13 8	1 10 8
		Total ...	...	...	...	...	...	659 8 0	1,019 0 0	1,678 8 0	2,45,806 11 11	4,16,006 12 1	0 8 10	1 6 11

FORM NO. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1896.*

1	2	3	4							5				
			General administration and collection charges.							Public safety.				
Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books and papers, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts.)	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti	1	Amraoti City	1,775 0 0	811 0 0	...	1,497 0 0	193 0 0	...	4,276 0 0	920 0 0	2,509 0 0	...	2 0 0	3,422 0 0
	2	Do. Camp	1,578 0 0	...	...	...	...	...	1,578 0 0	...	657 6 0	...	...	657 6 0
	3	Karinja	1,010 9 2	...	...	...	...	...	1,010 9 2	...	350 0 0	...	...	350 0 0
Akola	4	Akola	1,062 8 0	970 5 11	...	771 1 11	60 13 3	...	2,864 13 1	999 3 0	930 1 9	...	...	1,929 4 9
	5	Khamgaon	1,156 7 5	595 0 11	...	65 9 9	134 8 0	241 1 7	2,192 11 8	124 14 5	1,626 6 0	...	16 8 0	1,767 12 5
	6	Shegaon	500 13 5	159 9 4	...	...	8 0 0	...	668 6 9	7 8 0	672 12 0	...	2 0 0	682 4 0
	7	Akote	878 4 2	428 14 10	...	...	3 0 0	...	1,310 3 0	...	489 0 10	...	7 0 0	496 0 10
Ellichpur	8	Ellichpur City	665 6 6	533 3 0	...	...	...	...	1,198 9 6	...	1,042 3 5	...	7 8 0	1,049 11 5
	9	Do. Civil Station	402 8 9	104 13 7	...	162 15 2	...	...	670 5 6	...	425 14 0	...	...	425 14 0
Buldana	10	Buldana	603 15 0	133 5 6	...	22 6 6	50 8 0	...	810 3 0	13 4 3	219 0 3	...	18 4 8	250 8 6
Basim	11	Basim	800 13 4	100 12 2	...	140 12 4	68 12 3	...	1,111 2 1	...	401 10 2	...	...	401 10 2
Wun	12	Yeotmal	432 0 0	294 0 0	...	...	264 5 5	...	990 5 5	120 0 0	675 11 2	...	4 1 0	799 12 2
		Total	10,866 5 9	4,131 1 3	...	2,659 13 8	782 14 11	241 1 7	18,681 5 2	2,184 13 8	9,990 1 7	...	57 5 0	12,232 4 8

1	2	3	6										
			Public health and convenience.										
			Water-supply.		Drainage.								
Name of district.	Serial number of municipality.	Name of municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road-cleaning and watering and latrines).	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti	1	Amraoti City	...	5,055 0 0	1,195 0 0	474 0 0	14,977 0 0	1,534 0 0	443 0 0	6,070 0 0	327 0 0	72 0 0	284 0 0
	2	Do. Camp	...	1,506 0 10	...	11 9 3	2,426 6 2	40 9 3	48 0 0	72 14 6	224 3 0	401 5 1	2,808 3 11
	3	Karinja	167 9 6	...	...	...	2,426 3 10	...	...	1,278 2 9	...	138 0 0	...
Akola	4	Akola	...	2,073 10 3	1,067 7 4	507 12 10	9,270 13 5	1,010 2 8	151 1 0	5,369 5 10	125 6 0	554 5 6	2,079 5 10
	5	Khamgaon	...	4,315 6 6	1,239 12 1	1,232 13 8	7,284 7 9	2,672 8 6	163 7 6	1,674 9 5	165 15 0	233 7 9	439 2 2
	6	Shegaon	...	...	1,800 0 0	98 9 0	2,663 6 0	445 9 2	36 10 0	417 6 7	288 0 0	101 7 0	5 0 0
	7	Akote	48 4 0	...	528 13 3	361 10 8	6,190 15 5	2,403 6 4	124 11 5	1,444 7 10	...	59 14 0	85 3 0
Ellichpur	8	Ellichpur City	1,399 14 2	300 15 10	..	117 9 8	10,955 8 2	980 5 11	143 1 10	231 0 0	216 0 0	...	199 10 6
	9	Do. Civil Station	...	...	41 0 0	...	3,579 11 10	...	71 12 11	84 0 0	174 0 0	...	1,030 14 2
Buldana	10	Buldana	...	2,586 4 4	1,168 0 0	72 0 0	785 3 6	...	65 7 9	3 5 6	137 7 0	...	1,712 12 11
Basim	11	Basim	...	82 0 0	87 6 6	242 8 0	2,250 7 7	...	107 10 2	103 15 8	54 0 0	857 5 2	1,345 9 11
Wun	12	Yeotmal	...	324 0 0	...	85 0 0	2,792 12 0	...	100 0 0	125 0 0	108 0 0	163 14 0	525 2 0
			1,615 11 8	16,243 5 9	7,127 7 2	3,203 9 1	65,602 15 8	9,086 9 10	1,454 14 7	16,874 4 1	1,819 15 0	2,591 10 6	10,515 0 5

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1896*—contd.

Name of district.	Serial number of municipality.	Name of municipality.	6 — Public health and convenience—*contd.*						7 — Public instruction.				8 — Contributions	9 — Miscellaneous.			
			Registration of births and deaths.	Public Works.				Total.	Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of works done for private individuals.
				Establishment.	Buildings.	Roads.	Stores.							Interest due on account of previous years.	Interest due on account of current years.		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.		Rs. a. p.
Amraoti	1	Amraoti City	263 0 0	791 0 0	1,024 0 0	5,965 0 0	...	38,474 0 0	4,196 0 0	...	300	4,496 0 0	375 0 0	...	...	...	180 0 0
	2	Do Camp	120 0 0	...	41 8 0	3,241 13 4	10 0 0	10,952 9 4	...	600 0 0	...	600 0 0	840 0 5	...	...	...	...
	3	Karinja	...	111 0 0	39 8 8	1,459 11 10	...	5,620 4 7	...	...	...	...	...	...	...	...	...
Akola	4	Akola	...	544 4 8	496 12 10	3,608 5 10	...	26,858 14 0	...	2,900 10 10	175	3,075 10 10	...	...	...	...	...
	5	Khamgaon	24 0 0	539 13 4	6,982 0 0	1,764 11 9	164 6 0	28,896 9 5	...	3,715 5 9	180	3,895 5 9	91 5 4	...	...	...	35 7 2
	6	Shegaon	24 0 0	270 0 0	1,606 5 3	200 0 0	...	7,956 5 0	...	322 13 4	...	322 13 4	25 4 0	...	...	...	...
	7	Akote	128 7 7	120 0 0	...	435 10 7	27 8 6	11,959 0 7	44 3 9	350 0 0	300	694 3 9	29 1 11	...	...	...	...
Ellichpur	8	Ellichpur City	...	180 10 0	228 12 8	249 11 11	...	15,203 4 8	...	2,406 11 5	84	2,490 11 5	311 1 0	...	...	...	...
	9	Do Civil Station	43 2 0	...	355 9 6	2,280 11 4	...	7,660 13 9	...	...	...	...	...	...	...	...	...
Buldana	10	Buldana	11 0 0	...	...	819 2 0	...	7,360 11 0	588 0 0	...	...	588 0 0	194 4 0	...	...	...	...
Basim	11	Basim	...	252 10 8	...	3,694 9 0	...	9,088 2 8	...	195 0 0	120	315 0 0	29 12 1	...	..	...	52 15 0
Wun	12	Yeotmal	...	...	1,773 0 0	5,073 4 0	50 0 0	11,120 0 0	...	...	...	...	...	...	..	...	...
		Total	613 9 7	2,809 6 8	12,547 8 11	28,792 11 7	251 14 6	1,81,150 11 0	4,828 3 9	10,490 9 4	1,159	16,477 13 1	1,895 12 9	...	...	...	268 6 2

Name of district.	Serial number of municipality.	Name of municipality.	9—*contd.* Miscellaneous—*contd.*				10 — Extraordinary and debt.								11	12	Remarks.
			Other items.	Levelling and fencing recreation ground.	Miscellaneous.	Total.	Investments		Payments to Sinking Fund.	Repayment of loans.	Advances.				Closing balance.	Grand Total.	
							In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other	Deposits.	Total.			
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti	1	Amraoti City	...	333 0 0	203 0 0	716 0 0	...	...	...	7,000	...	...	...	7,000 0 0	13,984 0 0	72,743 0 0	*Memorandum of liabilities and claims.* Rs.
	2	Do Camp	...	..	583 12 4	583 12 4	...	...	...	1,800	...	...	...	1,800 0 0	4,339 3 3	21,350 15 4	Liabilities—
	3	Karinja	...	...	...	...	...	...	...	...	...	...	...	...	37,292 8 4	44,273 6 1	Balance of loans ... 1,54,507
Akola	4	Akola	..	...	904 12 5	904 12 5	...	...	...	6,300	...	...	96	6,396 0 0	37,297 2 6	79,326 9 7	Less balance of Sinking Funds ... ...
	5	Khamgaon	...	...	840 10 3	876 1 5	...	...	...	...	...	...	...	...	9,758 13 2	47,478 11 2	
	6	Shegaon	...	...	176 14 9	176 14 9	...	...	...	...	...	...	...	...	4,612 14 9	14,444 14 7	Net balances of loans ... 1,54,507
	7	Akote	...	...	166 5 6	166 5 6	...	...	...	...	...	...	...	...	19,743 6 7	34,898 6 2	Deposits ... ...
Ellichpur	8	Ellichpur City	...	...	...	...	...	...	...	...	...	...	...	...	12,666 11 3	32,920 1 3	
	9	Do Civil Station	...	...	...	...	...	...	...	...	...	...	...	...	5,691 13 2	14,448 14 5	Total ... 1,54,507
Buldana	10	Buldana	61 12 4	...	...	61 12 4	...	...	...	2,500	...	...	...	2,500 0 0	5,708 7 2	17,473 14 0	
Basim	11	Basim	33 11 0	...	...	86 10 0	...	...	...	...	125	...	...	125 0 0	8,045 2 9	19,202 7 9	Claims—
Wun	12	Yeotmal	..	...	...	...	...	...	...	...	...	...	...	...	4,535 6 2	17,445 7 9	Advances recoverable... 270
		Total	95 7 4	333 0 0	2,875 7 3	3,572 4 9	...	...	...	17,600	125	500	96	18,321 0 0	1,63,675 9 1	4,16,006 12 1	Net amount of debt ... 1,54,237

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.
1	2	3	4	5
Amraoti City Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on trades and professions...	2,112 4 0	13,178 8 0	15,290 12 0	1,763 2 0
Water tax	2,772 11 0	11,104 8 0	13,877 3 0	2,428 2 0
Road tolls	...	3,230 0 0	3,230 0 0	...
Pound collections	...	1,171 0 3	1,171 0 3	...
Private water service rate	10 0 0	948 5 11	958 5 11	6 0 0
Land revenue	789 10 0	1,027 6 0	1,817 0 0	761 2 0
Sale-proceeds of night-soil fields	...	473 0 0	473 0 0	...
Cotton market cess	...	5,168 4 11	5,168 4 11	...
Do broker's license fees	...	940 0 0	940 0 0	...
Do miscellaneous receipts	...	489 14 11	489 14 11	...
Grain market cess	...	387 9 6	387 9 6	...
Weekly market cess	...	3,275 0 0	3,275 0 0	...
Sale of street refuse	...	364 14 0	364 14 0	...
Municipal fines	...	376 9 3	376 9 3	...
Payment for municipal service rendered to private individual.	...	145 10 7	145 10 7	...
Latrine cess	480 0 0	5,332 15 9	5,812 15 9	480 0 0
Rent on sites	540 11 0	3,013 14 0	3,554 9 0	488 3 0
Public garden receipts	...	40 3 3	40 3 3	...
Slaughter-house fees	...	755 0 0	755 0 0	...
Miscellaneous receipts	...	72 5 0	72 5 0	...
Serai fees	...	70 8 0	70 8 0	...
Dispensary fees	...	114 3 0	114 3 0	...
School fees	...	786 12 9	786 12 9	...
Deposit	...	200 0 0	200 0 0	...
Total ...	6,705 4 0	52,666 9 1	59,371 13 1	5,926 9 0
Amraoti Camp Municipality.				
Water tax	64 0 0	1,400 0 0	1,464 0 0	40 0 0
Tax on houses and lands	54 0 0	1,563 13 0	1,617 13 0	48 0 0
Pound collections	...	752 4 9	752 4 9	...
Sale-proceeds of land and produce of lands ...	...	1,243 14 9	1,243 14 9	...
Slaughter-house fees	...	132 10 0	132 10 0	...
Rents of lands and houses	...	...	...	...
Dâk bungalow and serai fees	...	252 8 0	252 8 0	...
Contributions from Local Funds	...	6,082 3 7	6,082 3 7	...
Miscellaneous receipts	...	146 15 0	146 15 0	...
Municipal fines	...	28 15 0	28 15 0	...
Loan from District Board	...	...	...	...
Total ...	118 0 0	11,603 4 1	11,721 4 1	88 0 0
Akola Municipality.				
Tax on professions and trades...	2,459 1 0	9,668 0 0	12,127 1 0	1,667 0 0
Conservancy including scavenging and latrine rates ..	...	3,788 12 0	3,788 12 0	...
Pound collections	...	773 15 0	773 15 0	...
Rent of land, serais, dâk bungalows	61 8 0	6,391 4 0	6,452 12 4	46 0 0
Sale proceeds of land and produce of lands ...	353 10 0	651 0 0	1,004 10 0	23 0 0
Conservancy receipts	6 0 0	824 8 2	830 8 2	6 0 0
Dispensary fees	...	283 12 0	283 12 0	...
School fees	...	701 0 0	701 0 0	...
Fees from markets and slaughter-houses... ...	55 0 0	13,850 0 6	13,905 0 6	...
Municipal fines	...	136 10 0	136 10 0	...
Contribution from Local Funds	...	7,000 0 0	7,000 0 0	...
Miscellaneous	...	381 14 4	381 14 4	...
Advances	...	856 13 0	856 13 0	...
Refunds	...	...	...	...
Sutta tax	3,550 12 6	2,375 12 6	5,926 9 0	3,550 12 6
Public garden receipts	28 0 0	639 15 10	667 15 10	28 0 0
Total ...	6,513 15 6	48,323 5 8	54,837 5 2	5,320 12 6

Municipalities in the Hyderabad Assigned Districts for the year 1895-96.

Collection on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1896.		
		On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
6	7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10,501 8 0	12,264 10 0	257 0 0	...	257 0 0	92 2 0	2,677 0 0	2,769 2 0
6,029 4 0	8,457 6 0	324 9 0	...	324 9 0	20 0 0	5,075 4 0	5,095 4 0
3,230 0 0	3,230 0 0	...	...	...	...	...	...
1,171 0 3	1,171 0 3	...	...	...	...	...	...
307 15 5	313 15 5	4 0 0	...	4 0 0	...	640 6 6	640 6 6
1,011 1 0	1,772 3 0	13 4 0	...	13 4 0	15 4 0	16 5 0	31 9 0
473 0 0	473 0 0	...	...	...	...	...	...
5,168 4 11	5,168 4 11	...	...	...	...	...	...
940 0 0	940 0 0	..	...	...	...	...	...
489 14 11	489 14 11	.	...	...	..	...	...
387 9 6	387 9 6	...	...	...	...	...	...
3,181 0 0	3,181 0 0	...	...	...	...	94 0 0	94 0 0
364 14 0	364 14 0	...	...	...	...	...	...
376 9 3	376 9 3	...	...	...	...	...	...
145 10 7	145 10 7	...	...	...	...	...	...
4,432 15 9	4,912 15 9	...	...	...	...	900 0 0	900 0 0
2,761 6 0	3,249 9 0	...	...	...	52 8 0	252 8 0	305 0 0
40 3 3	40 3 3	...	...	...	...	...	...
755 0 0	755 0 0	...	...	...	...	...	...
72 5 0	72 5 0	...	...	...	...	...	...
70 8 0	70 8 0	...	...	...	...	...	...
114 3 0	114 3 0	...	...	...	...	...	...
786 12 9	786 12 9	...	...	...	...	...	..
200 0 0	200 0 0	...	...	...	...	...	...
43,011 1 7	48,937 10 7	598 13 0	...	598 13 0	179 14 0	9,655 7 6	9,835 5 6
1,163 0 0	1,203 0 0	...	...	...	24 0 0	237 0 0	261 0 0
1,505 9 0	1,553 9 0	...	...	...	6 0 0	58 4 0	64 4 0
752 4 9	752 4 9	...	...	...	...	...	...
1,243 14 9	1,243 14 9	...	...	...	...	...	...
132 10 0	132 10 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
252 8 0	252 8 0	...	...	...	..	...	...
6,082 3 7	6,082 3 7	...	...	...	...	...	...
146 15 0	146 15 0	...	...	...	...	...	...
28 15 0	28 15 0	...	...	...	...	...	...
...	...	...	...	..	..	...	...
11,308 0 1	11,396 0 1	...	...	...	30 0 0	295 4 0	325 4 0
6,632 0 0	8,299 0 0	165 1 0	...	165 1 0	627 0 0	3,036 0 0	3,663 0 0
3,788 12 0	3,788 12 0	...	...	...	...	...	...
773 15 0	773 15 0	...	...	...	...	...	...
6,243 8 4	6,289 8 4	9 8 0	3 8 0	13 0 0	6 0 0	144 4 0	150 4 0
651 0 0	674 0 0	330 10 0	...	330 10 0	...	...	...
818 8 2	824 8 2	...	...	...	...	6 0 0	6 0 0
283 12 0	283 12 0	...	...	...	...	...	...
701 0 0	701 0 0	...	...	...	...	...	...
13,850 0 6	13,850 0 6	55 0 0	...	55 0 0	...	...	...
136 10 0	136 10 0	...	...	..	...	...	...
7,000 0 0	7,000 0 0	...	...	...	...	...	...
381 14 4	381 14 4	...	...	...	...	...	...
856 13 0	856 13 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,375 12 6	5,926 9 0	...	..	...	...	...	...
623 15 10	651 15 10	...	...	...	...	16 0 0	16 0 0
45,117 9 8	50,438 6 2	560 3 0	3 8 0	563 11 0	633 0 0	3,202 4 0	3,835 4 0

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.
1	2	3	4	5
	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
Khamgaon Municipality.				
Water tax	...	50 0 0	50 0 0	...
Conservancy including scavenging and latrine rates ...	...	1,734 0 0	1,734 0 0	...
Town fund	2,625 8 0	7,270 0 0	9,895 8 0	1,134 8 0
Sutta tax	...	5,221 14 0	5,221 14 0	...
Pound collections	...	502 12 0	502 12 0	...
Rent of lands, houses, serais and dâk bungalows ...	32 14 11	3,655 3 10	3,688 2 9	...
Sale proceeds of lands and produce of lands ...	...	1,343 14 6	1,343 14 6	...
Conservancy receipts other than taxes and rates ...	...	336 3 3	336 3 3	...
Fess and revenue from educational institutions ...	..	428 15 0	428 15 0	...
Fees and revenue from medical institutions ...	...	12 14 4	12 14 4	...
Fees and revenue from markets and slaughter-houses ...	...	8,758 15 3	8,758 15 3	...
Fines under Municipal and other Acts	...	439 14 0	439 14 0	...
Interest on Government securities	...	1,997 6 0	1,997 6 0	...
Recoveries on account of services rendered to private individuals.	...	56 8 0	56 8 0	...
Miscellaneous	...	594 9 4	594 9 4	...
Total ...	2,658 6 11	32,403 1 6	35,061 8 5	1,134 8 0
Akote Municipality.				
Tax on professions and trades	1,071 2 0	4,364 8 0	5,435 10 0	243 10 0
Pound collections	...	35 10 0	35 10 0	...
Cotton market cess	...	3,018 0 3	3,018 0 3	...
Weekly do	...	804 5 10	804 5 10	...
Broker's license fees	...	1,200 0 0	1,200 0 0	...
Municipal fines	...	203 8 0	203 8 0	...
Conservancy including scavenging and latrine rates ...	...	1,491 12 0	1,491 12 0	...
Sale-proceeds of street refuse, &c.	...	...	...	...
Subscription for dispensary	...	...	...	...
Public garden receipts	...	...	...	...
Slaughter-house fees	...	298 12 0	298 12 0	...
Sale-proceeds of lands and produce of lands ...	...	484 2 1	484 2 1	..
Miscellaneous	...	30 14 0	30 14 0	...
Rent of lands, serais, dâk bungalows	...	695 13 9	695 13 9	...
Advances	...	575 0 0	575 0 0	...
Fees from medical institutions...	...	169 15 3	169 15 3	...
Total ...	1,071 2 0	13,372 5 2	14,443 7 2	243 10 0
Shegaon Municipality.				
Tax on professions and trades	72 0 0	2,578 8 0	2,650 8 0	46 8 0
Pound collections	...	635 11 0	635 11 0	...
Cotton market cess...	...	1,616 9 0	1,616 9 0	...
Weekly do	...	1,725 0 0	1,725 0 0	...
Grain do	...	301 6 1	301 6 1	...
Broker's license fees	...	80 0 0	80 0 0	...
Municipal fines	...	60 12 0	60 12 0	...
Slaughter-house fees	...	235 0 0	235 0 0	...
Rent of lands, serais, dâk bungalows	...	1,165 11 3	1,165 11 3	...
Miscellaneous	...	209 5 1	209 5 1	...
Jaglia and local cess surplus	...	1,073 4 2	1,073 4 2	...
Sale-proceeds of land and produce of lands ...	...	310 2 2	310 2 0	...
Contribution from local fund for construction of new pounds.	...	395 0 0	395 0 0	...
Total ...	72 0 0	10,386 4 7	10,458 4 7	46 8 0

Municipalities in the Hyderabad Assigned Districts for the year 1895-96.—continued.

Collection on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1896		
		On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
6	7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
50 0 0	50 0 0	...	...	...	...	...	...
1,734 0 0	1,734 0 0	...	...	...	...	...	...
6,040 0 0	7,174 8 0	...	...	...	1,491 0 0	1,230 0 0	2,721 0 0
5,221 14 0	5,221 14 0	...	...	...	...	...	...
502 12 0	502 12 0	...	...	...	...	...	...
2,212 2 10	2,212 2 10	...	...	...	32 14 11	1,443 1 0	1,473 15 11
1,343 14 6	1,343 14 6	...	...	...	...	...	...
336 3 3	336 3 3	...	...	...	...	...	...
428 15 0	428 15 0	...	...	...	...	...	...
12 14 4	12 14 4	...	...	...	...	...	...
8,513 3 3	8,513 3 3	...	...	...	...	245 12 0	245 12 0
439 14 0	439 14 0	...	...	...	...	...	...
1,997 6 0	1,997 6 0	...	...	...	...	...	...
56 8 0	56 8 0	...	...	...	...	...	...
594 9 4	594 9 4	...	...	...	...	...	...
29,484 4 6	30,618 12 6				1,523 14 11	2,918 13 0	4,442 11 11
2,588 0 0	2,831 10 0	...	...	...	827 8 0	1,776 8 0	2,604 0 0
35 10 0	35 10 0	...	...	...	...	...	...
3,018 0 3	3,018 0 3	...	...	...	...	...	...
804 5 10	804 5 10	...	...	...	...	...	...
1,200 0 0	1,200 0 0	...	...	...	...	...	...
203 8 0	203 8 0	...	...	...	...	...	...
1,491 12 0	1,491 12 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
298 12 0	298 12 0	...	...	...	...	...	...
484 2 1	484 2 1	...	...	...	...	...	...
30 14 0	30 14 0	...	...	...	...	...	...
695 13 9	695 13 9	...	...	...	...	...	...
575 0 0	575 0 0	...	...	...	...	...	...
169 15 3	169 15 3	...	...	...	...	...	...
11,595 13 2	11,839 7 2	...	...	...	827 8 0	1,776 8 0	2,604 0 0
2,501 0 0	2,547 8 0	...	...	...	25 8 0	77 8 0	103 0 0
635 11 0	635 11 0	...	...	...	...	...	...
1,616 9 0	1,616 9 0	...	...	...	...	...	...
1,725 0 0	1,725 0 0	...	...	...	...	...	...
301 6 1	301 6 1	...	...	...	...	...	...
80 0 0	80 0 0	...	...	...	...	...	...
60 12 0	60 12 0	...	...	...	...	...	...
235 0 0	235 0 0	...	...	...	...	...	...
1,165 11 3	1,165 11 3	...	...	...	...	...	...
209 5 1	209 5 1	...	...	...	...	...	...
1,073 4 2	1,073 4 2	...	...	...	...	...	...
310 2 0	310 2 0	...	...	...	...	...	...
395 0 0	395 0 0	...	...	...	...	...	...
10,308 12 7	10,355 4 7	...	...	...	25 8 0	77 8 0	103 0 0

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.
1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Buldana Municipality.				
Tax on professions and trades	59 0 0	...	59 0 0	59 0 0
Water tax	1,308 1 5	3,080 0 0	4,488 1 5	1,328 0 0
Tax on animals and vehicles	...	625 14 9	625 14 9	...
Tax on houses and lands	215 15 7	623 15 9	839 15 4	135 13 6
Pound collections	...	463 11 0	463 11 0	...
Weekly market cess	...	431 0 0	431 0 0	...
Slaughter-house fees	...	114 0 0	114 0 0	...
Sale-proceeds of lands and produce of lands ...	...	776 13 3	776 13 3	...
Municipal fines	...	29 14 0	29 14 0	...
Conservancy receipts other than taxes	...	4 4 0	4 4 0	...
Contributions from Local Funds	...	8,000 0 0	8,000 0 0	...
Rent of lands, &c.	...	...	...	...
Other items	...	134 14 11	134 14 11	...
Total ...	1,673 1 0	14,294 7 8	15,967 8 8	1,522 13 6
Basim Municipality.				
Tax on professions and trades	439 0 0	3,436 8 0	3,875 8 0	138 14 9
Conservancy including scavenging and latrine rates ...	30 0 0	1,444 10 0	1,474 10 0	27 12 0
Pound collections	...	85 1 0	85 1 0	...
Rents of lands, houses, serais, dâk bungalows ...	56 5 6	689 8 9	745 14 3	54 5 6
Sale-proceeds of lands and produce of lands ...	31 12 0	720 6 11	752 2 11	30 0 0
Conservancy receipts other than taxes and rates ..	7 0 0	267 0 0	274 0 0	7 0 0
Fees and revenue from markets and slaughter-houses,..	...	1,435 0 0	1,435 0 0	...
Municipal fines	...	224 5 0	224 5 0	...
Sale of Municipal property	...	...	...	...
Contribution from Local Funds	...	3,099 0 0	3,099 0 0	...
Recoveries on account of services rendered to private individuals.	...	54 5 0	54 5 0	..
Other miscellaneous items	...	207 13 2	207 13 2	...
Advances	...	100 0 0	100 0 0	...
Total ...	564 1 6	11,763 9 10	12,327 11 4	308 0 3
Yeotmal Municipality.				
Tax on professions and trades	3,170 8 0	3,214 8 0	6,385 0 0	2,879 8 0
Tax on animals and vehicles	490 0 0	1,555 4 0	2,045 4 0	434 8 0
Pound collections	...	483 7 0	483 7 0	...
Weekly market cess	...	579 3 0	579 3 0	...
Sale of street refuse	...	...	...	...
Municipal fines	...	57 0 0	57 0 0	...
Rents of lands, serais, dâk bungalows, &c. ..	25 0 0	433 11 0	458 11 0	25 0 0
Sale-proceeds of lands and produce of land ...	79 0 0	260 6 8	339 6 8	79 0 0
Miscellaneous receipts	112 14 5	681 5 7	794 4 0	112 14 5
Slaughter-house fees	61 0 0	192 9 8	253 9 8	61 0 0
Contribution from Local Funds	...	5,000 0 0	5,000 0 0	...
Conservancy	50 0 0	226 10 0	276 10 0	50 0 0
Recoveries on account of work done for private individuals.	...	2 0 0	2 0 0	...
Total ...	3,988 6 5	12,686 0 11	16,674 7 4	3,641 14 5

Municipalities in the Hyderabad Assigned Districts for the year 1895-96—continued.

Collection on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1896		
		On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
6	7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	59 0 0	...	...	...	...	...	...
2,773 8 0	4,101 8 0	46 0 0	54 0 0	100 0 0	24 1 5	262 8 0	286 9 5
625 14 9	625 14 9	...	...	...	...	...	...
557 12 10	693 10 4	...	0 6 0	0 6 0	80 2 1	65 12 11	145 15 0
463 11 0	463 11 0	...	...	...	...	...	...
431 0 0	431 0 0	...	...	...	...	...	...
114 0 0	114 0 0	...	...	...	...	...	...
776 13 3	776 13 3	...	...	...	...	...	...
29 14 0	29 14 0	...	...	...	...	...	...
4 4 0	4 4 0	...	...	...	...	...	...
8,000 0 0	8,000 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
134 14 11	134 14 11	...	...	...	...	...	...
13,911 12 9	15,434 10 3	46 0 0	54 6 0	100 6 0	104 3 6	328 4 11	432 8 5
2,978 8 0	3,167 6 9	130 8 0	...	130 8 0	119 9 3	458 0 0	577 9 3
1,392 8 0	1,420 4 0	2 4 0	...	2 4 0	...	52 2 0	52 2 0
85 1 0	85 1 0	...	...	...	...	...	...
649 13 6	704 3 0	...	...	...	2 0 0	39 11 3	41 11 3
686 12 0	776 12 0	...	...	...	1 12 0	33 10 11	35 6 11
267 0 0	274 0 0	...	...	...	...	...	...
1,435 0 0	1,435 0 0	...	...	...	...	...	...
224 5 0	224 5 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
3,099 0 0	3,099 0 0	...	...	...	...	...	...
54 5 0	54 5 0	...	...	...	...	...	...
207 13 2	207 13 2	...	...	...	...	...	...
100 0 0	100 0 0	...	...	...	...	...	...
11,160 1 8	11,488 1 11	132 12 0	...	132 12 0	123 5 3	583 8 2	706 13 5
2,033 8 0	4,963 0 0	120 0 0	...	120 0 0	171 0 0	1,131 0 0	1,302 0 0
126 0 0	560 8 0	20 0 0	...	20 0 0	35 8 0	1,429 4 0	1,464 12 0
483 7 0	483 7 0	...	...	...	...	...	...
531 3 0	531 3 0	...	...	...	...	48 0 0	48 0 0
...	...	...	...	...	...	...	...
57 0 0	57 0 0	...	...	...	...	...	...
340 3 0	365 3 0	...	...	...	...	93 8 0	93 8 0
127 4 11	206 4 11	...	55 0 0	55 0 0	...	78 1 9	78 1 9
591 5 7	704 4 0	...	...	...	...	90 0 0	90 0 0
177 9 8	233 9 8	...	...	...	...	15 0 0	15 0 0
2,385 1 6	2,385 1 6	...	...	...	...	2,614 14 6	2,614 14 6
226 10 0	276 10 0	...	...	...	...	...	...
...	...	...	...	...	...	2 0 0	2 0 0
7,129 4 8	10,771 3 1	140 0 0	55 0 0	195 0 0	206 8 0	5,501 12 3	5,708 4 3

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.
1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ellichpur City Municipality.				
Tax on professions and trades	814 3 3	3,913 8 0	4,727 11 3	501 3 3
Tolls on roads and ferries	...	3,267 0 0	3,267 0 0	...
Conservancy including scavenging and latrine rates ...	2,732 15 6	5,162 2 0	7,895 1 6	1,363 4 0
Pound collections	...	545 15 0	545 15 0	...
Sale-proceeds of land and produce of land ..	...	766 14 6	766 14 6	...
Rents of lands, serais, dâk bungalows, &c... ...	45 4 0	2,239 14 0	2,285 2 0	45 4 0
Conservancy and road cleaning	...	232 1 0	232 1 0	...
Markets and slaughter-house fees	321 2 10	2,588 2 6	2,909 5 4	321 2 10
School fees	...	775 2 0	775 2 0	...
Municipal fines	...	120 4 6	120 4 6	...
Dispensary fees	...	45 13 3	45 13 3	...
Miscellaneous	...	232 1 6	232 1 6	...
Total ...	3,913 9 7	19,888 14 3	23,802 7 10	2,230 14 1
Ellichpur Civil Station Municipality.				
Tax on professions and trades	2,353 0 0	2,619 0 0	4,972 0 0	1,758 0 0
Pound collections	..	865 5 6	865 5 6	...
Weekly market cess	...	2,493 11 0	2,493 11 0	...
Sale of street refuse	...	309 0 0	309 0 0	..
Municipal fines	...	80 12 0	80 12 0	...
Rent of sites	...	47 0 0	47 0 0	..
Public garden receipts	...	361 15 6	361 15 6	...
Slaughter-houses	...	271 2 0	271 2 0	...
Miscellaneous	...	314 5 9	314 5 9	...
Proceeds from grazing	..	173 0 0	173 0 0	...
Jaglia and local cess surplus	...	3 10 0	3 10 0	...
Contribution from Local Funds	...	4,510 0 0	4,510 0 0	...
Total ...	2,353 0 0	12,048 13 9	14,401 13 9	1,758 0 0
Karinja Municipality.				
Tax on trades and professions	...	1,655 0 0	1,655 0 0	...
Water tax	...	...	...	...
Road tolls	...	4,250 0 0	4,250 0 0	...
Pound collections	...	516 13 0	516 13 0	...
Private water service rate	...	...	...	...
Land revenue	...	...	...	...
Sale-proceeds of night-soil	...	8 8 0	8 8 0	...
Cotton market cess...	...	5,253 3 6	5,253 3 6	...
Do. broker's license fees	...	...	...	...
Do. miscellaneous receipts	...	...	...	...
Grain market cess...	...	...	...	...
Weekly market cess	...	750 0 0	750 0 0	...
Sale of street refuse	...	150 0 0	150 0 0	...
Municipal fines	...	79 8 0	79 8 0	...
Payment for municipal services rendered to private individuals.	...	...	...	...
Interest on investment	...	698 4 6	698 4 0	...
Rent on sites	...	260 3 10	260 3 10	...
Public garden receipts	...	...	...	...
Slaughter-house fees	...	...	...	...
Miscellaneous receipts	...	105 2 0	105 2 0	...
Serai fees	...	26 8 0	26 8 0	...
Dispensary fees	...	...	...	...
School fees	...	...	...	...
Total ...	...	13,753 2 4	13,753 2 4	...

Municipalities in the Hyderabad Assigned Districts for the year 1895-96.—concluded.

Collection on account of column 3.	Total.	Amounts remitted			Balance on 31st March 1896		
		On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
6	7	8	9	10	11	12	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,561 8 0	4,062 11 3	...	...	...	313 0 0	352 0 0	665 0 0
3,267 0 0	3,267 0 0	...	...	...	...	...	...
3,647 4 0	5,010 8 0	...	...	...	1,369 11 6	1,514 14 0	2,884 9 6
545 15 0	545 15 0	...	...	...	...	...	...
766 14 6	766 14 6	...	...	...	...	...	...
2,239 14 0	2,285 2 0	...	...	...	...	...	...
232 1 0	232 1 0	...	...	...	...	...	...
2,588 2 6	2,909 5 4	...	...	...	...	...	...
775 2 0	775 2 0	...	...	...	...	...	...
120 4 6	120 4 6	...	...	...	...	...	...
45 13 3	45 13 3	...	...	...	...	...	...
232 1 6	232 1 6	...	...	...	...	...	...
18,022 0 3	20,252 14 4	...	...	...	1,682 11 6	1,866 14 0	3,549 9 6
831 8 0	2,589 8 0	175 0 0	...	175 0 0	420 0 0	1,787 8 0	2,207 8 0
865 5 6	865 5 6	...	...	...	...	...	...
2,493 11 0	2,493 11 0	...	...	...	...	...	...
309 0 0	309 0 0	...	...	...	...	...	...
80 12 0	80 12 0	...	...	...	...	...	...
47 0 0	47 0 0	...	...	...	...	...	...
361 15 6	361 15 6	...	...	...	...	...	...
271 2 0	271 2 0	...	...	...	...	...	...
314 5 9	314 5 9	...	...	...	...	...	...
173 0 0	173 0 0	...	...	...	...	...	...
3 10 0	3 10 0	...	...	...	...	...	...
4,510 0 0	4,510 0 0	...	...	...	...	...	...
10,261 5 9	12,019 5 9	175 0 0	...	175 0 0	420 0 0	1,787 8 0	2,207 8 0
158 8 0	158 8 0	...	...	...	...	1,496 8 0	1,496 8 0
...	...	...	...	...	...	...	...
4,250 0 0	4,250 0 0	...	...	...	...	...	...
516 13 0	516 13 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
8 8 0	8 8 0	...	...	...	...	...	...
5,253 3 6	5,253 3 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
750 0 0	750 0 0	...	...	...	...	...	...
150 0 0	150 0 0	...	...	...	...	...	...
79 8 0	79 8 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
698 4 0	698 4 0	...	...	...	...	...	...
260 3 10	260 3 10	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
105 2 0	105 2 0	...	...	...	...	...	...
26 8 0	26 8 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
12,256 10 4	12,256 10 4	...	...	...	...	1,496 8 0	1,496 8 0

Extract from the Proceedings of the Resident at Hyderabad, No. 3391, dated Hyderabad Residency, the 19th November 1896.

Read—

The Report on the Municipalities in the Hyderabad Assigned Districts for the year 1895-96.

ORDER.

The application from 1st April 1895 of the Municipal Law to the town of Karinja has increased the number of municipalities in the province to 12. During the year electoral privileges were extended to Yeotmal, and 9 out of the 14 members of the Municipal Committee of that place are now elected. Otherwise the constitution of the several municipalities remained unchanged. The competition among candidates for election was keener than usual, as many as 124 contesting 41 vacancies; but the percentage of voters to electors was only 23·2, which can hardly be said to indicate any real interest in the elections. Except in the case of the Amraoti Camp and Ellichpur Civil Station Municipalities, the number of meetings held was unusually large—in some cases the Resident thinks unnecessarily so. No satisfactory explanation has been offered either of the inadequate number of meetings held by the Amraoti Camp Municipality or of the poor attendance thereat.

2. *Income.*—The aggregate municipal income of the year amounted to Rs. 2,45,806, a sum less by Rs. 10,507 than that of the previous year. The two principal causes of this decrease were the failure by the Municipalities of Amraoti City and Khamgaon to collect a considerable part of their water-tax, and the contraction generally of grants and contributions from Local Funds. The total income from municipal rates and taxes decreased from Rs. 96,090 to Rs. 94,584, while that derived from municipal property and sources other than taxation rose from Rs. 80,577 to Rs. 95,947—a result mainly due to large realizations from markets and slaughter-houses. The incidence of municipal taxation per head of population ranged from Rs. 1-11-0 in Buldana to 3 annas 6 pies in Shegaon, the average incidence for the province being 8 annas 10 pies, which, as remarked last year, is decidedly low. No new taxes whatever were imposed during the year, and the few that have been introduced since the close of the year or are now under consideration are either scavenging taxes, which are not intended to be a source of profit, or petty imposts on vehicles and animals, trades and professions. Taxes on lands and buildings are at present imposed by only two municipalities, and the Resident would like to see a more general adoption of this convenient form of direct taxation.

3. *Demands and Collections.*—Collections fell somewhat into arrears, and the total balance outstanding on 31st March 1896 was Rs. 35,246 as against Rs. 29,629 on the corresponding date of the previous year. The Resident is aware that the Amraoti Town Municipality experienced some difficulty in realizing their water tax, but, even so, it is not to their credit to have allowed so large a sum as Rs. 9,835 to remain uncollected. In respect of collections this municipality stands last but one in the list, Yeotmal as usual occupying the lowest place, its collections amounting to only 56·2 per cent. of its demands.

4. *Expenditure.*—This fell from Rs. 2,59,684 to Rs. 2,52,332; but as the municipality of Khamgaon invested as capital a sum of Rs. 22,000 in 1894-95, and

no investments were made by any municipality in 1895-96, the decrease is only apparent, and in reality more than usual was spent on some of the principal items of expenditure, such as water-supply and conservancy. The percentage of 14·4 of their income spent by the Karinja Municipality upon office establishment is too high, and steps must be taken to reduce it. The large sum of Rs. 10,955, or 54 per cent. of their income, allotted to conservancy by the Ellichpur City Municipality is also excessive. It ought to be possible to secure greater uniformity in the percentage of expenditure incurred by the several municipalities on such objects as conservancy and lighting; but the percentage of expenditure on conservancy varies from 54·1 in Ellichpur City to 6·7 in Buldana, and that on lighting from 6·9 in Shegaon to 1·9 in Buldana. The allotments for education were less by Rs. 1,000 than in the previous year.

5. *General.*—A satisfactory feature of the report is the increased activity displayed by municipalities in general, and in particular by those of Khamgaon, Ellichpur City, and Basim, in the enforcement of the rules of sanitation by means of prosecutions and suitable fines. The Resident recognizes with pleasure the good work performed in this matter by the district officers whose names are mentioned by the Commissioner.

Several causes have combined to leave both the Amraoti City and the Amraoti Camp Municipalities in a much worse position financially than at the close of the preceding year. The supply from the Kalapani and Wadali reservoirs failed early in the season, and much money had to be spent, and still remains to be spent, on their improvement. A considerable sum of money had to be spent by the Camp Municipality in acquiring land for public purposes, and the City Municipality has taken in hand an expensive survey of the town of Amraoti. The expenditure by the Camp Municipality on roads and gardens is beyond their means, and should be curtailed. The new municipality of Karinja has not made a start in the direction of economy. Early steps should be taken to improve the unsatisfactory state of the finances of the Akola Municipality, and the Resident thinks this could most easily be done by the imposition of a house tax. The administration of the Khamgaon Municipality was efficient, and it continues to occupy a more favorable condition financially than any other municipality in the province. The little municipality of Shegaon possesses the smallest income, but can claim perhaps the best administration in the province; the attention paid by it to sanitation, and especially to drainage, is creditable. The Akot Municipality has a very large balance of Rs. 19,743, part of which could usefully be devoted to improving its very defective water-supply. There is need for sanitary reform in other respects also in this municipality. Both the income and the incidence of taxation of the Ellichpur City Municipality are altogether too small for the second town in the province, and no time should be lost in devising some form of new taxation. The small income realized, too, is rather misapplied, and it would be well in future to allot less to conservancy and more to drainage and the maintenance of roads. The financial condition of the Ellichpur Civil Station Municipality is sound, but here also there is room for the introduction of some fresh tax. The working of the Buldana Municipality was in every way satisfactory. With the smallest population of any municipal town in the province, it stands fifth in respect of income, and first in respect of incidence of rates and taxes. Basim, on the other hand, shows deterioration in every branch of municipal administration. Its income from taxation has fallen off by one sixth, and money has

been frittered away on gardens and road-side trees which should properly have been spent on drainage and other important sanitary objects. The inability of the Yeotmal Municipality to realize its taxes has already been noticed. The working of the municipal committees requires careful supervision by Deputy Commissioners of districts, who should impress upon the members that their two chief duties are sanitation in all its branches and the maintenance of the public roads. Other matters, though useful and desirable in themselves, must be regarded as superfluities, or at any rate as of secondary importance, as long as adequate provision is wanting under either of these heads.

The Resident is obliged to the Commissioner for his report, which shows that Mr. Bullock has subjected the performance by each committee of the duties entrusted to it to careful scrutiny.

(True Extract.)

A. WILLIAMS,

Secretary for Berar.

REPORT

ON THE

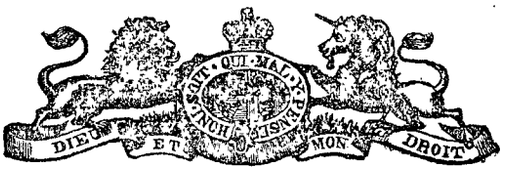
MUNICIPALITIES

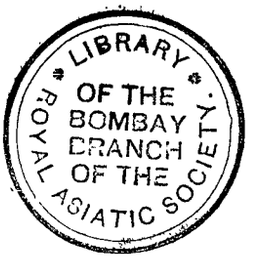
IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1896-97.





HYDERABAD:
PRINTED AT THE RESIDENCY GOVERNMENT PRESS.
1897.

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R-350—[G.C.F.]

No. 1286-R., dated Amraoti, the 28th July 1897.

From—F. S. Bullock, Esq., I.C.S., C.I.E., Commissioner, Hyderabad Assigned Districts.

To—The Secretary for Berar to the Resident, Hyderabad.

I have the honour to submit my Report on the Administration of the Municipalities in the Hyderabad Assigned Districts for the year ending 31st March 1897.

Section I.—Constitution of the Municipalities in the Hyderabad Assigned Districts.

2. *Number of municipalities, date of establishment, and population.*—The date of establishment of each municipality and its population are shown below :—

Name of district.	Name of Municipality.	Date of establishment.	Population by census of 1891.
Amraoti ...	1. Amraoti City	1869	28,946
	2. Do. Camp	11th July 1889 ...	4,709
	3. Karanja	1st April 1895 ...	14,436
Akola ...	4. Akola	1868	21,470
	5. Khamgaon	1st October 1869 ...	15,598
	6. Shegaon	28th November 1881.	11,422
	7. Akot	8th June 1884 ...	15,995
Ellichpur	8. Ellichpur City	1st April 1873 ...	26,637
	9. Do. Civil Station ...	1st April 1893 ...	9,603
Buldana ...	10. Buldana	Do. ...	3,243
Basim ...	11. Basim	1st October 1869 ...	12,389
Wun ...	12. Yeotmal	1st April 1893 ...	6,464

The number of municipalities was the same as in the preceding year, *viz.*, twelve, and they all continued to be administered under the Berar Municipal Law of 1886.

The municipalities of Amraoti Camp, Buldana, Ellichpur Civil Station, Karanja, and the civil station ward of the Basim Municipality continued to be exempted from the provisions of the law which require that a certain proportion of members shall be elected. It is a pity that Yeotmal is not added to this number, as it is too small to be allowed the privilege.

3. *Strength of municipal committees.*—The strength of each municipal committee is as shown below :—

Name of municipality.	Sanctioned strength.			Actual strength on the 31st March 1897.		
	Nominated.	Elected.	Total.	Nominated.	Elected.	Total.
1. Amraoti City	6	18	24	6	18	24
2. Do. Camp	10	...	10	10	...	10
3. Karanja	12	...	12	13*	...	13
4. Akola	6	18	24	6	14	20
5. Khamgaon	3	9	12	3	9	12
6. Shegaon	3	9	12	3	9	12
7. Akot	3	9	12	3	9	12
8. Ellichpur City	6	18	24	6	16	22
9. Do. Civil Station ...	12	..	12	11	...	11
10. Buldana	12	...	12	11	...	11
11. Basim	5	9	14	5	9	14
12. Yeotmal	5	9	14	5	9	14
Total ...	83	99	182	82	93	175

* An additional member was appointed Secretary of the Karanja Municipality under section 35 (2) of the Berar Municipal Law.

Of the 175 members on the 31st March 1897, 62 were officials and 113 were non-officials; and of these officials and non-officials, 28 were Europeans and 147 were natives. The figures for each municipality are shown in Form I.

4. *Elections.*—The triennial term for which the municipal committees were constituted having expired, fresh elections were held in the following municipal towns during the year under report, and the table given below furnishes information regarding the result of the elections held in pursuance of rule 31 of the rules made by the Resident under the Berar Municipal Law:—

Name of Municipality.	Number of vacancies.	Number of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti City	6	19	2,062	535	26·0
Akola	8	13	1,142	370	32·4
Khamgaon	3	6	368	177	48·1
Shegaon	3	4	83	60	72·3
Akot	3	6	292	70	23·9
Ellichpur City	6	28	701	445	63·4
Basim	3	8	655	243	37·1
Yeotmal	4	8	460	53	11·5
Total ...	36	92	5,763	1,953	33·9

It is curious that in Shegaon there should be such a large percentage of votes recorded. In Ellichpur City, where 63 per cent. voted, there is little or no interest taken in municipal work, and the committee cannot even furnish a competent Secretary without resorting to the Tahsildar. The election of members is in my opinion altogether contrary to native instinct and custom, and does more harm than good, as it arouses jealousy and ill-feeling, and in more than one town I have noticed its ill-effects.

5. *Meetings.*—The following table shows the number of meetings held during the year by each municipal committee and the attendance at each meeting:—

Name of Municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
1	2		3	
	1895-96.	1896-97.	1895-96.	1896-97.
Amraoti City	26	23	9·8	11·8
Do. Camp	7	11	4·7	6·3
Karanja	19	18	9·8	9·5
Akola	34	28	6·5	6·6
Khamgaon	65	38	6·9	7·2
Shegaon	30	28	6·2	7·0
Akot	41	36	6·5	8·0
Ellichpur City	29	34	12·6	13·8
Do. Civil Station	12	12	5·6	6·3
Buldana	21	19	7·0	6·0
Basim	28	25	7·7	8·2
Yeotmal	22	24	7·1	8·3

It will be observed that the only municipality which failed to hold the requisite number of meetings was Amraoti Camp, which held 11 instead of 12 meetings.

The number of meetings held in some of the municipalities is still in excess of the requirements of section 27 (1) of the Berar Municipal Law, and might be reduced.

Compared with the preceding year, there is an improvement in the average attendance of members at each meeting in all the municipalities except those at Karanja, Akola, and Buldana, but I regret to notice that a very large number of meetings had to be adjourned for want of a quorum. In Akola no less than 21 meetings were so postponed, and in Khamgaon 9. This shows that too many meetings are called and members find it a tax on their time.

Section II.—Income of Municipalities.

6. The subjoined table exhibits under each head the total income of all the municipalities in the province during the year under report contrasted with that of the preceding year:—

Items.	Income in 1895-96.	Income in 1896-97.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—Municipal Rates and Taxes—				
Tax on houses and lands	2,247 3 4	2,310 2 10	62 15 6	...
Tax on animals and vehicles ...	1,186 6 9	2,423 8 0	1,237 1 3	...
Tax on trades and professions ...	48,117 12 0	54,461 4 11	6,343 8 11	...
Tolls on roads	10,747 0 0	8,352 11 11	...	2,394 4 1
Water rate	14,125 8 0	15,455 8 6	1,330 0 6	...
Conservancy, including scavenging and latrine rates	18,160 4 0	16,519 13 6	...	1,640 6 6
	94,584 2 1	99,523 1 8	8,973 10 2	4,034 10 7
II.—Realization under Special Acts—				
From pounds	6,831 9 3	7,575 13 6	744 4 3	...
III.—Revenue derived from Municipal property and powers apart from taxation—				
Rents of lands, houses, serais, &c. ...	19,216 8 0	18,273 9 5	...	942 14 7
Sale proceeds of lands and produce of lands	6,655 12 2	7,210 9 3	554 13 1	...
Conservancy receipts other than taxes and rates	3,451 2 5	4,255 5 2	804 2 9	...
Fees and revenue from educational institutions..	2,692 1 0	3,311 4 1	619 3 1	...
Fees and revenue from medical institutions	549 1 4	631 11 0	82 9 8	...
Fees and revenue from markets and slaughter houses	57,361 9 5	57,907 11 8	546 2 3	...
Miscellaneous	388 9 1	439 7 4	50 14 3	...
License fees on vehicles and animals ...	...	662 3 5	662 3 5	...
Fines under Municipal Acts ...	1,838 6 6	1,611 8 6	...	226 14 0
Interest on investment	2,695 10 0	2,443 14 0	...	251 12 0
	94,848 11 11	96,747 3 10	3,320 0 6	1,421 8 7
IV.—Grants and Contributions for general and special purposes—				
For general purposes. { From Government ...	1,098 14 6	1,093 14 6	...	5 0 0
For general purposes. { From Local Funds ...	31,471 5 1	32,510 0 0	1,038 10 11	...
	32,570 3 7	33,603 14 6	1,038 10 11	5 0 0
V.—Miscellaneous—				
Sutta tax	11,148 7 0	3,987 8 0	...	7,160 15 0
Jaglia and Local cess	1,076 14 2	1,366 2 6	289 4 4	...
Recoveries on account of service rendered to private individuals ...	403 12 0	719 9 10	315 13 10	...
Other items	2,664 7 11	6,993 1 0	4,328 9 1	...
	15,293 9 1	13,066 5 4	4,933 11 3	7,160 15 0
VI.—Extraordinary and Debt—				
Advances and Deposits	1,678 8 0	395 0 0	...	1,283 8 0
Total ...	2,45,806 11 11	2,50,911 6 10	19,010 5 1	13,905 10 2
Net increase ...	...	...	5,104 10 11	

7. The above table shows that the total aggregate income of the municipalities amounted to Rs. 2,50,911-6-10 against Rs. 2,45,806-11-11 in the previous year, thus showing an increase of Rs. 5,104-10-11. The increase is chiefly under (1) Tax on animals and vehicles; (2) Tax on professions and trades; (3) Water rate; (4) Grants and contributions; and (5) "Other items."

The following are the principal causes of increase under each head :—

(*1*) *Tax on animals and vehicles* (*Rs. 1,237-1-3*).—The increase is due to the large collection of arrears during the year in the Yeotmal Municipality, Rs. 1,307 being on that account alone.

(*2*) *Tax on professions and trades* (*Rs. 6,343-8-11*).—The increase occurs in Amraoti City, Karanja, Akola, and Akot, and is everywhere due to a large amount of arrears having been realized and to better collections during the year under report.

(*3*) *Water rate* (*Rs. 1,330-0-6*).—The increase is chiefly due to the collection of arrears in the Amraoti City Municipality, which neglected to collect the tax last year, and is still very backward in its collection of the year's demand.

(*4*) *Grants and contributions* (*Rs. 1,038-10-11*).—The increase is due to a larger amount of the annual contribution from the pound fund having been credited to the Amraoti Camp, Basim, and Yeotmal municipal funds.

(*5*) *Other items* (*Rs. 4,328-9-1*).—A sum of Rs. 3,999-10-0 was refunded to the Amraoti Camp Municipality from district funds, being the municipal contribution towards the construction of a combined office for the District Board and the municipality, the latter having relinquished its right to the building for want of sufficient accommodation for both offices; this accounts for the increase under this head.

8. The table further shows that there has also been a falling off in the receipts under (1) Tolls on roads; (2) Conservancy; (3) Sutta tax; and (4) Advances and deposits.

(*1*) *Tolls on roads* (*Rs. 2,394-4-1*).—The decrease occurs in Karanja, and is due to the abolition of the toll on vehicles and animals from the month of June 1896 under the orders of the Resident.

(*2*) *Conservancy, including scavenging and latrine rates* (*Rs. 1,640-6-6*).—The falling off in the receipts of the scavenging tax in Amraoti and Ellichpur City Municipalities is due to the failure on the part of the committees concerned to collect a larger proportion of the tax before the close of the year. This is due to the delay in assessing the tax for the year.

(*3*) *Sutta tax* (*Rs. 7,160-15-0*).—This tax is levied in two municipalities only, *viz.*, those at Akola and Khamgaon. The decrease is attributable to the tax not having yet been collected owing to the shroffs not having settled the rates at the end of the year under report, and also to a real falling off in the sutta transactions.

(*4*) *Advances and deposits* (*Rs. 1,283-8-0*).—The decrease under the head of deposits is due to a smaller sum having been recovered from contractors as security for the fulfilment of the contracts given to them.

9. *Incidence of taxation per head of population.*—The incidence of taxation per head of population within municipal limits was 9 annas and 3 pies as compared with 8 annas and 10 pies, and the incidence per head in each municipality is as follows :—

	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
Buldana	1	8	9	Amraoti Camp.	0	9	9	Ellichpur C. Station	0	5	11
Amraoti City.	1	1	8	Khamgaon	0	8	7	Ellichpur City	0	5	5
Yeotmal	0	13	6	Akot	0	7	5	Karanja	0	4	11
Akola	0	10	4	Basim	0	7	3	Shegaon	0	3	2

The incidence of taxation is very light in all the municipalities except Buldana and Amraoti City. The reluctance of all committees in Berar to tax themselves shows how little they are fitted to exercise electoral privileges or to be invested with the powers of self-government.

10. *Taxes levied in each municipality.*—The following table shows which of the several taxes leviable under the Berar Municipal Law were being levied in each municipality in the Hyderabad Assigned Districts on the 31st March 1897:—

Name of Municipality.	Section 41 (1)-A of the Berar Municipal Law.						Section 41 (1)-B.	Section 42.	Section 43.	Remarks.
	(a) Tax on buildings and lands.	(b) Tax on persons practising any profession or art or carrying on any trade.	(c) Tax on vehicles, animals, &c., used for riding, driving, draught, or burden, and dogs kept within the municipality.	(d) Tax on animals and vehicles used for riding, driving, draught, or burden entering the municipality.	(e) Tax on menials and domestic servants.	(f) Octroi on animals for slaughter or goods brought within the municipality for consumption or use therein.	Tax on persons who reside or who practise any profession or art, or who carry on any trade or calling.	Scavenging tax.	Water tax.	
Amraoti City.	...	...	(a) R.O. Notn. No. 203, dated 13th Dec. 1882, and No. 90, dated 11th May 1883.	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. No. 295, dated 7th August 1894.	(c) R.O. Notn. No. 154-A., dated 11th Sept. 1882, and R.O. No. 112, dated 9th June 1884.	R.O. Notn. No. 218, dated 12th Dec. 1885.	
Amraoti Camp.	No. 1221, dated 18th March 1891.	...	...	...	...	...	...	...	P. W. Secy.'s No. 2-I., dated 7th Jan. 1888.	
Karanja ...	...	...	(a) ...	...	...	...	(b) Govt. of India No. 2347-I.B., dated 23rd July 1896.	...	...	
Akola ...	...	...	...	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. No. 295, dated 7th August 1894.	(c) No. 3012, dated 27th Nov. 1882.	...	
Khamgaon..	...	...	...	...	...	...	Do. ...	(c) R.O. No. 5, dated 10th Jan. 1883.	...	
Shegaon ...	...	...	...	...	...	...	Do. ...	...	...	
Akot ...	...	...	...	...	...	..	Do. ...	(c) R.O. No. 220, dated 21st Oct. 1884.	...	
Ellichpur City.	...	...	(a) R.O. No. 122, dated 5th Nov. 1875.	..	...	...	Do. ...	(c) R.O. No. 115, dated 16th June 1887.	...	
Ellichpur Civil Station.	...	...	...	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895, and R.O. No. 250, dated 2nd July 1895.	...	...	
Buldana ...	R.O. No. 30, dated 11th February 1896.	...	R.O. No. 195, dated 12th July 1893.	...	...	...	...	...	R.O. No. 20, dated 28th Jan. 1896.	
Basim ...	...	...	...	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. No. 295, dated 9th Aug. 1894.	(c) R.O. No. 44, dated 21st March 1883.	...	
Yeotmal ...	...	...	R.O. No. 347, dated 18th Sept. 1894.	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895, and R.O. No. 242, dated 22nd June 1895.	...	...	

(a) Road tolls since abolished.
(b) Town fund.
(c) Levied under bye-laws sanctioned by the Resident under section 15, Act IV of 1873, Punjab Municipal Act.

11. *Incidence of total income per head of population.*—The total income from all sources, including loans and grants for special purposes, amounts to Rs. 2,50,911-6-10. Excluding loans and grants, the incidence of income per head in each municipality on its population is as follows :—

	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
1. Buldana ...	2	6	6	6. Yeotmal ...	1	6	2	10. Basim ...	0	12	4
2. Amraoti Camp	2	2	7	7. Ellichpur Civil Station ...	0	14	7	11. Shegaon	0	11	3
3. Do. City...	1	15	5	8. Akot ...	0	13	11	12. Ellichpur City ...	0	10	2
4. Akola ...	1	11	11	9. Karanja ...	0	13	1				
5. Khamgaon ...	1	9	10								

The income of the Ellichpur City is very small, but the town is decaying; and though it has a large population and some large houses, the people are very reluctant to pay taxes, and the committee persistently puts off the subject of taxation.

Section III.—Demand, Collection, and Balances.

12. The subjoined table shows for each municipality what revenue had to be collected on account of the actual demand for the year and the outstanding balances of previous years; what was actually collected and remitted; and what remained to be recovered at the close of the year. The same particulars in respect of each source of income are given in appendix A in greater detail.

Name of Municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection			Amounts remitted			Balance outstanding on the 31st March 1897		
				On account of outstanding balance of previous years, column 2.	On account of demand for the current year, column 3.	Total.	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City...	9,835 5 6	60,366 10 5	70,201 15 11	8,569 3 1	48,379 6 11	56,948 10 0	1,011 2 5	...	1,011 2 5	255 0 0	11,987 3 6	12,242 3 6
Do Camp...	325 4 0	18,641 7 2	18,966 11 2	238 0 0	18,176 11 2	18,414 11 2	67 0 0	...	67 0 0	20 4 0	464 12 0	485 0 0
Karanja ..	1,496 8 0	11,164 2 6	12,660 10 6	1,490 0 0	10,681 10 6	12,171 10 6	...	...	...	6 8 0	482 8 0	489 0 0
Akola ...	3,835 4 0	46,653 14 10	50,489 2 10	2,613 1 8	43,191 15 4	45,805 1 0	298 8 0	...	298 8 0	923 10 4	3,461 15 6	4,385 9 10
Khamgaon ...	4,442 11 11	24,982 12 10	29,425 8 9	2,564 14 6	23,392 4 2	25,957 2 8	599 8 0	...	599 8 0	1,278 5 5	1,590 8 8	2,868 14 1
Shegaon ...	103 0 0	9,477 8 6	9,580 8 6	66 8 0	9,358 0 6	9,424 8 6	...	...	...	36 8 0	119 8 0	156 0 0
Akot ...	2,606 0 0	12,900 9 11	15,506 9 11	1,687 0 0	12,425 1 11	14,112 1 11	687 0 0	...	687 0 0	232 0 0	2,175 8 0	707 8 0
Ellichpur City..	3,5.9 9 6	20,223 13 8	23,773 7 2	1,229 13 6	15,671 5 8	16,901 3 2	...	...	...	2,319 12 0	4,552 8 0	6,872 4 0
Do. Civil Station.	2,207 8 0	12,468 14 4	14,676 6 4	1,649 0 0	11,620 14 4	13,269 14 4	367 8 0	...	367 8 0	191 0 0	848 0 0	1,039 0 0
Buldana ...	432 8 5	15,124 11 2	15,557 3 7	255 10 0	14,580 2 1	14,835 12 1	176 14 5	11 10 0	188 8 5	...	532 15 1	532 15 1
Basim ...	706 13 5	12,794 14 11	13,501 12 4	586 0 6	12,493 8 11	13,079 9 5	50 8 11	...	50 8 11	70 4 0	301 6 0	371 10 0
Yeotmal ...	3,093 5 9	10,327 8 4	13,420 14 1	2,642 11 9	8,812 4 4	11,455 0 1	188 6 0	1 8 0	189 14 0	262 4 0	1,513 12 0	1,776 0 0
Total ...	32,633 14 6	2,52,127 0 7	2,87,760 15 1	23,591 15 0	2,28,783 5 10	2,52,375 4 10	3,446 7 9	13 2 0	3,459 9 9	5,595 7 9	26,330 8 9	31,926 0 6

The outstanding balance of previous years remaining uncollected on the 1st April 1896 amounted to Rs. 32,633-14-6.

The demand for the year of report amounted to Rs. 2,55,127-0-7, so that the total amount to be collected during the year was Rs. 2,87,760-15-1.

Of this sum the amount recovered was Rs. 2,52,375-4-10 and the total amount remitted was Rs 3,459-9-9, the balance remaining uncollected on the 31st March 1897 being Rs. 31,926-0-6. Of this balance Rs. 5,595-7-9 were on account of the demand for the previous year, and Rs. 26,330-8-9 on account of the demand for the year of report.

The proportion per cent of the demand for 1896-97 collected by each municipality is as follows:—

1. Shegaon ...	... 98·7	7. Khamgaon ...	... 93·6
2. Basim ...	... 97·6	8. Ellichpur Civil Station...	93·2
3. Amraoti Camp	... 97·5	9. Akola ...	... 92·6
4. Buldana ...	... 96·4	10. Yeotmal ...	... 85·3
5. Akot ...	... 96·3	11. Amraoti City	... 80·1
6. Karanja ...	... 95·7	12. Ellichpur City	... 77·4

The first four municipalities have again done well in the collection of taxes, but in Khamgaon, Akola, Amraoti City, Ellichpur City, and Yeotmal the uncollected balances are very heavy, and special measures will have to be adopted to recover them.

The three municipalities last named have not done well in the matter of taxation for some time past, and appear to neglect their work of collecting taxes altogether. It is not creditable that the two largest towns should be conspicuous for this neglect.

The arrears in Amraoti City are chiefly on account of the past year, and may reasonably be expected to be collected; but in Ellichpur the arrears of previous years amount to Rs. 2,319, and those of last year to Rs. 4,552; and though I have repeatedly addressed the Deputy Commissioner on the necessity of getting these arrears paid, he appears unable to get the committee to act, and this is a town in which taxation is so low as to give an incidence of 5 annas 5 pies per head, and the only taxes are a trades and profession tax and a scavenging tax. This committee has recently proposed to appoint a paid Secretary, and cannot get any member to take any interest in the work, and is altogether the most unsatisfactory one to deal with.

Khamgaon also shows laxity in collecting arrears of tax, and the committee is not working as well as it might.

Section IV.—Expenditure of Municipalities.

13. The following table shows the total expenditure incurred by the municipalities during the year under report as compared with that of the previous year:—

Items.	Expenditure in 1895-96.	Expenditure in 1896-97.	Increase.	Decrease.
General Administration and Collection Charges.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Administration—(Office establishment).	10,866 5 9	9,452 3 10	...	1,414 1 11
Collection of taxes, including bonded warehouses.	4,131 1 3	4,561 10 10	430 9 7	...
Survey of land ...	2,659 13 8	3,362 7 8	702 10 0	...
Refunds	782 14 11	1,759 5 5	976 6 6	...
Pensions and gratuities ...	241 1 7	1,642 8 9	1,401 7 2	...
Law charges ..	...	39 9 0	39 9 0	...
	18,681 5 2	20,817 13 6	3,550 10 3	1,414 1 11

Items.	Expenditure in 1895-96.	Expenditure in 1896-97.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.
Public Safety.				
Fire (establishment, purchase of fire-engine buckets, &c.)	2,184 13 8	419 14 2	...	1,764 15 6
Lighting (establishment, purchase of lamps, oil, &c.)	9,990 1 7	9 939 0 3	...	51 1 4
Rewards for destruction of wild animals and snakes.	57 5 0	71 13 6	14 8 6	...
	12,232 4 3	10,430 11 11	14 8 6	1,816 0 10
Public Health and Convenience.				
Water-supply. Capital outlay.	1,615 11 8	4,748 6 1	3,132 10 5	...
Water-supply. Establishment, repairs, &c.	16,243 5 9	21,936 11 10	5,693 6 1	...
Drainage. Capital outlay.	7,127 7 2	4,119 8 10	...	3,007 14 4
Drainage. Establishment, repairs, &c.	3,203 9 1	3,365 12 9	162 3 8	...
Conservancy (including road cleaning and watering and latrines).	65,302, 15 8	5,76,668 8 2	...	7,934 7 6
Hospitals and dispensaries.	9,086 9 10	7,538 5 7	...	1,148 4 3
Vaccination	1,454 14 7	1,285 11 5	...	169 3 2
Markets and slaughter-houses.	16,874 4 1	16,767 15 6	...	106 4 7
Pounds	1,819 15 0	1,968 14 8	148 15 8	...
Dâk bungalows and serais.	2,591 10 6	3,158 15 8	567 5 2	...
Arboriculture, public gardens, &c.	10,515 0 5	10,749 3 1	234 2 8	...
Registration of births and deaths.	613 9 7	634 2 6	20 8 11	...
Public Works.				
Establishment ...	2,809 6 8	2,696 4 5	...	113 2 3
Buildings	12,547 8 11	9,215 4 0	...	3,332 4 11
Roads	28,792 11 7	23,159 10 5	...	5,633 1 2
Stores	251 14 6	1,008 13 0	756 14 6	...
	1,81,150 11 0	1,70,022 3 11	10,716 3 1	21,844 10 2
Public Instruction.				
Schools and colleges ...	4,828 3 9	6,402 6 6	1,574 2 9	...
Contributions	10,490 9 4	9,928 10 1	...	561 15 3
Libraries, &c. ...	1,159 0 0	914 0 0	...	245 0 0
	16,477 13 1	17,245 0 7	1,574 2 9	806 15 3
Contribution.				
For general purposes ...	1,895 12 9	606 5 3	...	1,289 7 6

Items.	Expenditure in 1895-96.	Expenditure in 1896-97.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Miscellaneous.				
Actual cost of work done for private individuals.	268 6 2	338 0 6	69 10 4	...
Other items ...	95 7 4	2,501 8 10	2,406 1 6	...
Miscellaneous ...	3,208 7 3	3,137 12 11	...	70 10 4
	3,572 4 9	5,977 6 3	2,475 11 10	70 10 4
Extraordinary and Debt.				
Repayment of loans ...	17,600 0 0	14,600 0 0	...	3,000 0 0
Advances.				
Permanent	125 0 0	475 0 0	350 0 0	...
Other	500 0 0	276 14 6	...	223 1 6
Deposits	96 0 0	988 12 9	892 12 9	...
	18,321 0 0	16,340 11 3	1,242 12 9	3,223 1 6
Total ...	2,52,331 3 0	2,41,440 4 8	19,574 1 2	30,464 15 6
	Net decrease		10,890 14 4	

14. It will be seen that the total expenditure in the year under report amounted to Rs. 2,41,440-4-8 against Rs. 2,52,331-3-0 in the preceding year, showing a decrease of Rs. 10,890-14-4. The chief items of increase are on account of:—

(1) Pensions and gratuities.
(2) Water-supply—(*a*) Capital outlay; (*b*) Establishment and repairs.
(3) Schools and colleges.
(4) Other items.

Explanation under each of these heads is given below:—

(1) *Pensions and Gratuities (Rs. 1,401).*—The large increase under this head is due to the fact that all municipalities have had to contribute during the year towards pensions on behalf of their servants, whereas last year the Khamgaon Municipality was the only one which contributed a sum of Rs. 241.

(2) *Water-supply—(a) Capital outlay (Rs. 3,133).*—The increase occurs chiefly in the Khamgaon Municipality, and is due to the cost of removal of silt from the bed of the Januna tank at Khamgaon. This charge has been necessitated by the famine, but it is to be hoped that the water-supply will be so improved as to remove the risk of a failure of the supply.

Water-supply—(b) Establishment and repairs (Rs. 5,693).—The increase appears against Amraoti City and Akola. In the former, it is due to a sum of Rs. 3,410 having been expended in extending the catchment area of the tank at Kalapani, and in the latter to an expenditure of Rs. 4,393 on account of pumping operations, &c., at the tank at Kapsi in order to supply the town of Akola with water. These charges are heavy, but the benefit derived is very great.

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(3) *Schools and colleges* (*Rs. 1,574*).—The increase is chiefly due to the payment for the first time by the Karanja Municipality of a moiety of the cost of maintaining the primary schools within municipal limits.

(4) *Other items (Rs. 2,406).*—The largest increase under this head occurs in Basim, and is owing to an expenditure of Rs. 1,378 having been incurred on famine relief works within municipal limits, in clearing out a large drain, and improvements to roads and drains.

15. The items of decrease are:—

(*i*) *General Administration (Rs. 1,414).*—The decrease is attributable to the abolition of the paid Secretaryship in the Amraoti Camp Municipality and to the curtailment of expenditure in Karanja.

The proportion per cent. expended by the municipalities under this head show that the charges in Amraoti Camp, Karanja, Akot, and Basim are still high as compared with others.

(2) *Fire establishment, &c. (Rs. 1,764).*—The expenditure under this head is smaller compared with the expenditure of the preceding year, when new fire engines had to be purchased by the Amraoti City and Akola municipalities.

(3) *Drainage capital outlay* (*Rs. 3,008*).—The decrease is due to the fact that in the preceding year Rs. 2,307 were expended by the municipalities of Akola and Khamgaon in the construction of drains, &c., whereas nothing was spent in the year of report.

In Shegaon Rs. 600 were spent in constructing road side drains against Rs. 1,800 in the year 1895-96.

There was a heavy expenditure under this head in Basim, which ought to do much good to the town.

(4) *Conservancy, including road cleaning, watering, and latrines* (*Rs. 7,934*).—The decrease occurs chiefly in the following municipalities, and is accounted for as follows:—

Name of Municipality.	Cause of decrease.
Amraoti City and Khamgaon.	Owing to decrease of establishment.
Akot	In 1895-96 a sum of Rs. 1,871 was expended on compensation for land taken up for sanitary purposes.
Ellichpur City ...	Economy effected by which a sum of Rs. 1,148 has been saved on establishments.

(5) *Hospitals and Dispensaries (Rs. 1,548).*—In the preceding year a sum of Rs. 2,216 was expended on the construction of a new dispensary at Akot. This accounts for the decrease, but should be really shown against Public Works.

(6) *Public Works buildings* (*Rs. 3,332*).—The decrease occurs chiefly in the municipality of Khamgaon, where a sum of Rs. 6,982 was expended in the purchase of a building for the municipal office during the preceding year.

(7) *Public Works roads* (*Rs. 5,633*).—The decrease under this head occurs principally in Amraoti City and Yeotmal. In both these municipalities sums over Rs. 2,000 each were expended during the year 1895-96.

(8) *Contributions for general purposes* (*Rs. 1,289*).—This item is of a fluctuating nature, and needs no explanation.

(9) *Repayment of loans* (*Rs. 3,000*).—The Amraoti Camp Municipality was not required to make any payments to the District Board of Amraoti on account of the combined District Board and Camp Municipal office.

The payment of Rs. 1,000 each by the District Board and Municipality of Buldana towards the water-works loan ceased in the year 1895-96.

Section V.— Miscellaneous.

Prosecutions.

16. The statistics of prosecution for municipal offences during the year of report and the preceding year are compared in the following table:—

Name of Municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.					
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.			1896-97.		
1	2	3	4	5	6			7		
					Rs.	a.	p.	Rs.	a.	p.
Amraoti City ...	191	166	180	158	377	0	0	135	0	0
Do. Camp ...	64	196	64	196	28	15	0	80	6	0
Karanja ...	..	118	...	116	79	8	0	49	15	0
Akola	124	271	104	251	136	10	0	318	14	0
Khamgaon ...	727	227	714	215	439	14	0	188	3	0
Shegaon ...	57	95	57	93	60	12	0	49	0	0
Akot	47	75	47	57	203	8	0	114	6	0
Ellichpur City ...	281	143	262	135	120	4	6	24	8	3
Do. Civil Station	58	133	55	121	80	12	0	108	0	0
Buldana ...	56	52	56	52	29	14	0	45	6	0
Basim ...	385	238	381	231	224	5	0	274	14	3
Yeotmal ...	60	98	58	94	57	0	0	223	0	0
Total ...	2,050	1,812	1,978	1,719	1,838	6	6	1,611	8	6

There has been a decrease of 238 in the number of persons sent up for trial. The falling off is noticeable in the towns of Khamgaon, Ellichpur City, and Basim. In Khamgaon it is considerable, and shows a lack of interest on the part of the municipal members in enforcing the municipal rules in the cause of sanitation.

There is an improvement in the number of persons sent up for trial in Amraoti Camp, Akola, Yeotmal, and Ellichpur Civil Station.

The percentage of prosecutions to population in each municipality is as follows:—

	1895-96.	1896-97.		1895-96.	1896-97.
1. Amraoti Camp	1·3	4·1	7. Akola ...	0·6	1·2
2. Basim	3·1	1·9	8. Karanja ...	...	0·8
3. Buldana	1·7	1·6	9. Shegaon ...	0·4	0·8
4. Yeotmal	0·9	1·5	10. Amraoti City ...	0·7	0·6
5. Khamgaon	4.6	1·4	11. Ellichpur City...	1·1	0·5
6. Ellichpur Civil Station...	0·6	1·4	12. Akot ...	0·3	0·4

Public Gardens.

17. The following table shows the income derived from public gardens and the expenditure incurred on them:—

Name of Municipality.	No. of public gardens.	Sale proceeds of garden produce, plants, &c.			Expenditure.			Surplus credited to municipal funds.	Deficit made good from municipal funds.		
		Rs.	a	p.	Rs.	a.	p.		Rs.	a.	p.
Amraoti City	1	...			187	8	0	...	187	8	0
Do. Camp... ...	1	583	6	9	1,205	15	8	...	622	8	11
Karanja	...	...			...			...	...		
Akola	3	509	3	0	1,983	8	6	...	1,474	5	6
Khamgaon	3	206	10	6	760	10	5	...	553	15	11
Shegaon	...	...			...			...	...		
Akot	1	265	7	9	612	9	8	...	347	1	11
Ellichpur City... ...	1	160	15	0	162	12	9	...	1	13	9
Do. Civil Station ...	2	319	7	6	1,000	13	9	...	681	6	3
Buldana	1	741	0	0	1,104	9	0	...	363	9	0
Basim	1	428	14	6	758	12	10	...	329	14	4
Yeotmal	3	248	5	0	798	14	0	...	550	9	0

The Amraoti Town garden round the clock tower is now maintained as a public recreation ground, and the expenditure is small.

In the sudder station garden the expenditure is still excessive compared with the receipts, but it is satisfactory to note that there is a decrease compared with the expenditure in the preceding year, and the garden is now being well looked after.

There are no gardens at Karanja and Shegaon.

In Akola and Khamgaon the expenditure is excessive, being more than treble the receipts. Considering how little advantage the towns derive from these gardens, an effort should be made to reduce the cost of them, and I am glad to say that the present Deputy Commissioner is trying to effect a reduction of expenditure.

The receipts from the Basim and Buldana gardens are more than half the outlay, which is satisfactory.

The expenditure on the Ellichpur Civil Station garden is still excessive as compared with the receipts, but the committee intend making still further reduction in the expenditure and increasing the income so as to make the garden as far as possible a self-supporting institution.

As the management of the Akot garden has been taken over by the committee, it is hoped that better results will be shown next year.

Of the three gardens at Yeotmal, one was leased out for three years; the second garden is maintained by the jail authorities for the benefit of the prisoners; and the third garden is under municipal management.

I am glad to notice the great improvement shown in the management of the Buldana garden under Mr. Maniksha. The income rose to Rs. 741 from Rs. 319 in the previous year. This is due chiefly to the sale of fruits.

Public Works.

18. The following table shows the original works costing Rs. 500 and above executed by the several municipalities during the year of report:—

Name of Municipality.	Nature of work.	Total estimated cost.	Amount expended in 1895-96.	Amount allotted for the year 1896-97.	Amount spent during the year 1896-97.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Amraoti City.	Construction of a well in the cotton market at Amraoti	2,040	...	1,689	1,689	
	Extension of side drain from Mr. Bhasker Sakharam's house to fort wall at Amraoti.	500	...	500	499	
Akola ...	Making certain additions to the in-patients ward of the Charitable Dispensary at Akola.	1,128	...	1,128	202	
Khamgaon.	Removing silt from the Januna tank.	11,999	...	11,999	3,496	
	Construction of a road from the nullah on the Januna road to join the Balapur Public Works Department road.	600	...	600	600	
Shegaon ...	Construction of two five-seated latrines at Shegaon.	650	...	650	650	
Akot ...	Construction of a new dispensary at Akot.	5,116	3,228	1,675	1,609	
	Construction of a cattle pound at Akot.	500	...	100	39	
Buldana ...	Construction of gutters along the sides of streets at Buldana.	13,147	9,779	996	994	
	Construction of a slaughter-house at Buldana.	524	...	524	498	

Name of Municipality.	Nature of work.	Total estimated cost.	Amount expended in 1895-96.	Amount allotted for the year 1896-97.	Amount spent during the year 1896-97.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Basim ...	Construction of first length of drains in part of the town of Basim.	1,950	...	1,532	1,257	
	Wire fencing to the weekly bazar at Basim.	1,180	...	1,180	1,123	
Yeotmal ...	Construction of a vaccine station...	540	...	540	540	
	Purchase of a house for the Municipal office at Yeotmal.	800	...	800	800	
	Construction of a well and deepening two other wells at Yeotmal.	893	...	893	603	

Liabilities and claims of municipal committees.

19. The following statement shows the financial condition of each municipality in the Hyderabad Assigned Districts at the close of the year 1896-97.

The total gross liabilities of the municipalities amounts to Rs. 1,36,942 and the total claims to Rs. 70,620, the net amount of debt being Rs. 66,322 as against Rs. 84,237 in the preceding year:—

Name of Municipality.	Balance on 1st April 1896.	Income from all sources, 1896-97.	Total.	Expenditure, 1896-97.	Balance on 31st March 1897.	Liabilities and claims of municipalities.								Remarks.
						Liabilities.					Claims.			
						Balance on 1st April 1896.	Loans received during the year 1896-97.	Total.	Amount repaid during the year.	Balance on 31st March 1897.	Balance on 1st April 1896.	Invested and advanced during the year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amraoti City ...	13,984	56,948	70,932	54,252	16,680	23,882	...	23,882	7,000	a 16,882	...	...	...	
Do Camp ...	4,339	18,177	22,516	11,639	10,877	4,259	...	4,259	800	b 3,459	...	...	...	
Karanja ...	37,293	12,172	49,465	9,960	39,505	...	...	...	...	...	d 20,000	...	20,000	
Akola ...	37,297	44,373	81,670	43,022	38,648	1,19,700	...	1,19,700	6,300	c 1,13,400	...	...	...	
Khamgaon ...	9,759	26,164	35,923	31,529	4,394	...	..	...	...	...	e 50,000	...	50,000	
Shegaon ...	4,613	9,424	14,037	9,710	4,327	...	...	...	...	...	...	...	...	
Akot	19,743	14,112	33,855	12,682	21,173	...	...	...	...	...	...	...	...	
Ellichpur City ...	12,667	16,901	29,568	18,552	11,016	...	...	...	...	...	...	...	...	
Do. Civil Station.	5,692	13,270	18,962	9,348	9,614	...	...	...	...	...	...	...	...	
Buldana ...	5,708	14,836	20,544	12,201	8,343	3,701	...	3,701	500	f 3,201	...	120	120	
Basim ...	8,045	13,080	21,125	15,015	6,110	...	...	...	...	...	25	475	500	
Yeotmal ...	4,535	11,455	15,990	13,532	2,458	...	...	...	...	...	...	...	...	
Total ...	1,63,675	2,50,912	4,14,587	2,41,441	1,73,146	1,51,542	...	1,51,542	14,600	1,36,942	70,025	595	70,620	

(a) On account of Kalapani water-works.
(b) Do. Wadali do.
(c) Do. Kapsi do.
(d) Balance of Town Fund.
(e) Invested for water-works.
(f) Water-works.

Brief review of the finances of each municipality and of matters connected with its administration.

20. *Amraoti City.*—The opening balance in this municipality was Rs. 13,984 and the income of the year amounted to Rs. 56,948, making a total of Rs. 70,932. The amount expended was Rs. 54,252, and the balance in hand at the close of the year was Rs. 16,680. As compared with the previous year, this shows an increase of Rs. 8,010 in receipts and a decrease of Rs. 4,507 in expenditure.

The increase in the income is due chiefly to a large increase in the cotton market fees, which this year is nearly equal to two years income.

There is an improvement both in the demand and collection of the tax on trades and professions, which yielded nearly Rs. 2,000 more, and the amount uncollected at the close of the year was reduced from Rs. 2,769 to Rs. 1,758.

A very different result is shewn in the collection of the water rate, in which there was a balance of Rs. 5,735 left uncollected last year. Of this all but Rs. 110 have been collected, but of the current year's demand Rs. 7,476 out of Rs. 12,548 were outstanding. The prevailing scarcity is put forward as an excuse for the non-collection of the tax, which can scarcely be accepted as a good reason.

Another failure is the large balance of Rs. 2,474 of the latrine cess, which is attributed somewhat quaintly to the bubonic plague which did not reach the town. Too muchs tress appears to be laid on the delays of coercive processes, and if a few examples were made collection would be easier.

The principal items of expenditure were as follows:—

		Rs.
1.	Conservancy	12,192
2.	Water-supply	8,502
3.	Repayment of loans	7,000
4.	Markets and slaughter-houses	6,540
5.	Schools and colleges	3,685
6.	Lighting	2,454
7.	Public Works roads	1,831
8.	General Administration	1,730
9.	Drainage	1,614
10.	Survey of land	1,277

A large sum of Rs. 34,824 spent on public health and convenience seems high, but the addition to the catchment area of the Kalapani tank, if successful in filling the tank, should reconcile the people to paying the water rate.

The well in the cotton market at a cost of Rs. 1,689 is really the only substantial original work which was carried out during the year, but recently the committee has been very active in making drains and improving the town, which looks better looked after now than it formerly was. Mr. Khaparde and Dr. Khot are both mentioned by the Deputy Commissioner for their good work in high terms of encomium.

21. *Amraoti Camp.*—The income of the year amounted to Rs. 18,176-11-2, and, including the opening balance, the gross receipts were Rs. 22,515-14-5. The total expenditure amounted to Rs. 11,638-9-6, leaving a balance of Rs. 10,877-4-11 at the close of the year.

There is an increase of Rs. 6,780-11-1 in the receipts of the year, which is principally due to a larger contribution having been made from the District Pound Fund and to a refund of Rs. 3,999-10-0 from the District Board, being the municipal contribution towards the combined offices for the District Board and municipality.

On the expenditure side the economy effected by the abolition of a paid Secretaryship is considerable. The saving in conservancy and arboriculture and roads is also a satisfactory feature.

There is a large closing balance, and it would seem possible to pay off the loan to Government for the water works at once, unless the committee has some special plan, which it desires to put in hand, likely to absorb it. One such work is in my opinion an enlargement of the water-supply, which has run short this year, though the tank was full to overflowing last year in the rains.

22. *Karanja.*—The income of the year from all sources amounted to Rs. 12,172, and, including the opening balance of Rs. 37,292, the total income was Rs. 49,464-2-10. Of this sum Rs. 9,959-7-9 were spent, leaving a balance of Rs. 39,505.

The working of this municipality is far from satisfactory, and the report submitted by the Chairman is simply a long string of omissions to do what ought to have been done. It is not worth criticizing as a report. It is only too evident that the committee requires the Deputy Commissioner's personal

intervention and assistance, which last year I desired should be placed at its disposal.

The municipal committee has obstinately set its face against self-taxation, and spent a year in discussion and obstruction. I have told the Deputy Commissioner that this must now cease, and that instead of useless discussion the committee must be made to take prompt action in raising its income from taxes and improving its administration.

A good deal of money appears to have been wasted on bad work so far as my observations last cold weather showed.

I regret that two years should have been practically lost without any record of progress, and I have asked the Deputy Commissioner to convey to the committee my disapproval of its conduct of its duties during the past year.

23. *Akola.*—The financial condition of this municipality is unsatisfactory. Its income, including the opening balance, was Rs. 81,670, and its expenditure Rs. 43,022, leaving a balance of Rs. 38,648 with a liability of Rs. 1,13,400 at the close of the year.

The principal sources of income were :—

	Rs.
1. Fees from markets and slaughter-houses ...	11,818
2. Tax on trades and professions	10,022
3. Contribution from Pound Fund	7,000
4. Rents of land, &c.	5,056
5. Latrine cess	3,821
6. Sutta tax	2,292

The chief items of expenditure are:—

	Rs.
1. Conservancy	8,567
2. Repayment of loans	6,300
3. Roads	5,879
4. Water-supply establishment	4,393
5. Markets and slaughter-houses	3,642
6. Education	2,706
7. Arboriculture	2,168
8. Hospitals and dispensaries	1,761
9. Collection of taxes	1,096
10. General Administration	1,062
11. Lighting	1,035

It is evident that the taxation in this municipality is insufficient. Proposals for the imposition of a house tax are under consideration of the municipal committee.

The water-supply is the cause of the financial indebtedness of this municipality. Hand in hand with this the conservancy requires improvement, and a good system of drainage is essential. This will cost a good deal of money, and it is necessary that provision should be made for it. The expenditure on arboriculture and gardens must be contracted in view of the insufficient income.

24. *Khamgaon.*—The opening balance was Rs. 9,759 and the income of the year amounted to Rs. 26,164, making a total of Rs. 35,923. The expenditure was Rs. 31,529, and the balance at the close of the year stood at Rs. 4,394.

The principal sources of income were:—

	Rs.
(1) Markets and slaughter-houses	7,470
(2) Tax on trades and professions	7,372
(3) Rents of lands, &c.	3,775
(4) Interest on investment	1,746
(5) Sutta tax	1,695

This municipality has a considerable invested capital, on which there has been a heavy drain on account of a famine relief work, and consequently there is an excess of Rs. 5,365 in expenditure over income; but this charge of Rs. 3,496 was made against the capital.

The chief items of expediture were :—

	Rs.
(1) Conservancy	5,757
(2) Water-supply	3,496
(3) Education	3,711
(4) Hospitals and dispensaries	2,552

This municipality is certainly unfortunate in the matter of its water-supply, to obtain which great efforts have been made in the past, and the failure of the Januna tank was not anticipated. The excavation of the tank as a famine relief work should, however, now be of benefit, but I consider that the whole amount spent should not be charged against the municipality, as many of the people relieved were not municipal residents.

The administration of this municipality cannot be said to have been altogether satisfactory. The members shew a want of energy which is the more remarkable because they have had a very good start in municipal education under previous presidents.

25. *Shegaon.*—The balance on the 31st March 1896 was Rs. 4,613, which, added to the income of the year, *viz.*, Rs. 9,425, made up a total sum available for expenditure of Rs. 14,038. The expenditure amounted to Rs. 9,710, and the balance in hand at the close of the year was Rs. 4,328.

The amount expended under the various heads was as follows :—

	Rs.
1. General administration and collection charges ...	885
2. Public safety...	694
3. Public health and convenience	7,634
4. Public Instruction	312
5. Contribution for general purposes	25
6. Miscellaneous	160
Total ...	9,710

This municipality possesses the smallest income, but the town has benefitted very much from municipal government, and is much to be congratulated on its appearance. Its drainage and conservancy have been well attended to.

The water-supply is a matter of great difficulty, but it is to be hoped that the money now being spent for famine relief on the construction of a ring-bund to the tank to collect the leakage water will prove to have been spent to advantage.

26. *Akot.*—The income of the year was Rs. 14,112, and, including the opening balance of Rs. 19,743, the total income was Rs. 33,855. Of this sum Rs. 12,682 were expended, leaving a balance of Rs. 21,173 at the close of the year.

The principal sources of revenue are :—

	Rs.
1. Tax on professions and trades	5,305
2. Markets and slaughter-houses	4,312
3. Scavenging tax	2,119

The principal items of expenditure were :—

	Rs.
1. Conservancy	4,494
2. Buildings	1,759

This municipality is financially on a good footing, and its expenditure is well within its resources, and it has a large balance at credit.

The town is reported to be cleaner than it was, and that the members of the committee are working well. A thorough examination of the wells and water-supply by the Sanitary Commissioner was made last hot weather, and a report

has been submitted on the subject. The Sanitary Commissioner has mentioned Mr. Ghulam Husain as a useful and active member of the committee.

27. *Ellichpur City.*—The opening balance in this municipality was Rs. 12,666, and the income of the year amounted to Rs. 16,902, making a total of Rs. 29,568. The amount expended was Rs. 18,552, and the balance in hand at the close of the year was Rs. 11,016.

There was a falling off in the collection of the tax on professions andtrades from Rs. 4,062 in 1895-96 to Rs. 1,574 in the year of report. The scavenging tax receipts also fell from Rs. 5,010 to Rs. 3,943, and fines for municipal offences from Rs. 120 to Rs. 24.

There were no new works of importance carried out during the year. The Chairman reports that endeavours are being made to improve the income of the municipality by the imposition of additional taxes, but these are strenuously opposed by all the non-official members.

This shows that the committee and the people of Ellichpur have yet to learn the elements of self-government, and that the Deputy Commissioner has much before him to bring them to a proper recognition of their duties as trustees of the interests of the public.

28. *Ellichpur Civil Station.*—The income of the year amounted to Rs. 13,269, giving an increase of Rs. 1,250 over that of the previous year.

The bulk of this increase is from the tax on trades and professions, and is due in some measure to the collection of arrears.

The incidence of taxation is low, but when the scavenging tax is imposed it is considered sufficient for a municipality of this kind, which is largely populated by Government servants and their dependents, provided that it is adequate to the demands for conservancy, roads, &c., which it appears to be at present.

The proportion of collection to demand is 93·2 as compared with 85·1 last year, which is very satisfactory.

On the expenditure side there is an increase of Rs. 590, which is chiefly due to the survey and preparation of a map of the station.

The drainage scheme is the most important matter now engaging the committee's attention; it is right in dealing first with the main drains, and applying its income to its completion in instalments. This is the only way in which small municipalities can deal satisfactorily with drainage.

The financial position of this municipality is much improved, but the balance of Rs. 9,614 is too large to remain idle; it might be expended on the drainage scheme, the commencement of which work should be put in hand as soon as possible after obtaining the Resident's approval to the entire scheme.

Mr. Ganesh Nagesh, the Secretary, has continued to be active and attentive to his duties, and is a public spirited man.

29. *Buldana.*—The income of the year amounted to Rs. 14,836, and, including the opening balance, the gross receipts were Rs. 20,544. The total expenditure amounted to Rs. 12,201, leaving a balance at the credit of the municipality of Rs. 8,343.

The increase under tax on vehicles and animals, pounds, gardens, and conservancy are all satisfactory, and show attention to important details.

The cost of the water-works is excessive, and endeavours should be made to reduce the establishment and the expenditure. It is not quite satisfactory that pure and sufficient potable water cannot be secured after so heavy an expenditure on the Suttrabar tank.

The Public Works expenditure seems to be fair and calculated to improve the health and appearance of the station, in which the present Deputy Commissioner takes great interest.

30. *Basim.*—The income of the municipality was Rs. 13,079, giving an increase of Rs. 1,591 over that of the previous year. A large portion of this increase is due to a better assessment of the tax on professions and trades, and

to a larger sum having been contributed towards the improvement of the civil station.

When the scavenging tax recently sanctioned is levied, the municipal income ought to suffice.

The receipts from land including the garden are fairly good. The incidence of taxation is slightly increased, and leaves it at 7 annas and 3 pies per head, which is too light; but when the scavenging tax is levied, it will be at a fairly high level.

The percentage of collections to demand 97·6 is decidedly good and shows careful work.

The expenditure amounted to Rs. 15,015, or Rs. 3,857 above that of last year.

The principal items of expenditure were as follows:—

	Rs.
1. Conservancy	2,983
2. Drainage capital outlay	1,883
3. Public Works roads...	1,867
4. Markets and slaughter-houses	1,528
5. Famine relief	1,378
6. Arboriculture	1,134
7. Water-supply	816

The expenditure on famine relief is an unforeseen charge, and Rs. 1,378 is a large contribution for a special purpose which the municipality has been able to meet.

The balance at credit of this municipality is Rs. 6,110, and is sufficient to enable it to proceed with the drainage scheme.

The Secretary, Mr. Sheshrao Rungnath, has done good work; also the official members, but the non-official members take very little interest in their duties.

31. *Yeotmal.*—The balance on 31st March 1896 was Rs. 4,535, which, added to the income of the year, *viz.*, Rs. 11,455, made up a total sum available for expenditure of Rs. 15,990. The expenditure amounted to Rs. 13,532, and the balance in hand at the close of the year was Rs. 2,458.

As compared with the previous year, there is an increase of Rs. 683 in the receipts, which is due chiefly to the collection of arrears.

The Resident has accorded his sanction to the proposals of the committee to impose a scavenging tax under section 42 of the Berar Municipal Law, and the tax will be brought into force as soon as possible.

Only 85·3 per cent. of the demand was collected, which is still far below what is considered good.

The principal items of expenditure were as follows:—

	Rs.
1. Public Works buildings	3,988
2. Conservancy	3,106
3. Public Works roads	1,136
4. Arboriculture	1,111

This town shows some improvement, and the Deputy Commissioner expresses his satisfaction with the assistance he has received from Mr. Mundle, the Secretary, who has been energetic and helpful, and the committee has, I think, endeavoured to remove the impression it left on my mind last year by its loyal co-operation with its Chairman.

GENERAL.

32. I have again this year visited and inspected every municipal town except Akot, and on the whole I think there is an improvement observable in the working of most of them. The committees are, I regret to say, scarcely as public spirited as they ought to be. There is an amount of petty bickering

and jealousy among the members which retards good work, but on the whole I think the past year has been one of progress. A great deal has been done to introduce uniformity and system. The rules for public business under section 34 of the Berar Municipal Law have been improved and accepted by all municipalities on a uniform basis.

The system of audit and an improved method of accounts have been drawn up and passed, and have been introduced from 1st April 1897.

The scavenging tax has been brought into conformity with the existing law in several towns.

Orders have been passed regarding municipal lands and building sites, which had been given out without due regard to the interests of Government in former years.

The registration of vital statistics within municipal areas has been prominently insisted upon as a duty of the committees, and it is hoped will now be more correctly maintained.

The law and rules regulating cotton and grain markets has been considered and brought under legal provisions. Drainage and water schemes have all received a large amount of attention, and I think that considering this has been a year of famine and distress, a fair amount of progress towards improved municipal administration may justly claim to have been made.

APPENDICES.

B-350—6—[C.O'C.]

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1897.*

1	2	3	4	5	6								7
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Number of members of committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
Amraoti ...	1	Amraoti City.	Berar Municipal Law, 1886.	28,946	...	6	18	24	5	19	2	22	
	2	Do. Camp		4,709	...	10	...	10	8	2	7	3	
	3	Karinja ...		14,436	...	13	...	13	6	7	...	13	
Akola	4	Akola ...		21,470	...	6	14	20	9	11	3	17	Four vacancies.
	5	Khamgaon ...		15,598	...	3	9	12	2	10	2	10	
	6	Shegaon ...		11,422	...	3	9	12	3	9	1	11	
	7	Akote ...		15,995	...	3	9	12	2	10	...	12	
Ellichpur ...	8	Ellichpur City		26,637	...	6	16	22	3	19	2	20	Two vacancies.
	9	Do. Civil Station.		9,603	...	11	...	11	6	5	4	7	One vacancy.
Buldana	10	Buldana ...		3,243	...	11	...	11	8	3	3	8	One vacancy.
Basim	11	Basim ...		12,389	...	5	9	14	7	7	3	11	
Wun	12	Yeotmal ...		6,464	...	5	9	14	3	11	1	13	
			Total ...	1,70,912	...	82	93	175	62	113	28	147	

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1897.*

1	2	3	4	5																		
				Municipal rates and taxes.																		
				Octroi.																		
Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	*a.* Class I (Articles of food or drink for men or animals).	*b.* Class II (Animals for slaughter).	*c.* Class III (Fuel, lighting and washing).	*d.* Class IV (Building materials).	*e.* Class V (Drugs, gums and spices).	*f.* Class VI (Tobacco).	*g.* Class VII (Cloth).	*h.* Class VIII (Metals.)	*i.* Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rate).	Refunds.	Total.
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City...	13,984 0 0	...	...	...	...	...	...	...	...	...	...	...	14,155 0 0	3,200 0 0	10,416 0 0	...	4,182 0 0	...	31,953 0 0
	2	Do. Camp.	4,339 3 3	...	...	...	...	...	...	...	...	...	1,258 2 0	...	...	...	1,611 12 6	...	...	...	2,869 14 6
	3	Karinja ...	37,292 8 4	...	...	...	...	...	...	...	...	...	...	...	2,770 8 0	1,646 15 9	...	...	...	...	4,417 7 9
Akola ...	4	Akola ...	37,297 2 6	...	...	...	...	...	...	...	...	...	...	...	10,022 0 8	...	...	...	3,820 12 0	...	13,842 12 8
	5	Khamgaon ...	9,758 13 2	...	...	...	...	...	...	...	...	...	...	...	7,372 0 0	...	...	...	975 0 0	...	8,347 0 0
	6	Sheogaon ...	4,612 14 9	...	...	...	...	...	...	...	...	...	...	...	2,248 8 0	...	...	...	...	...	2,248 8 0
	7	Akote ,,	19,743 6 7	...	...	...	...	...	...	...	...	...	...	...	5,305 8 0	...	...	...	2,119 2 0	...	7,424 10 0
Ellichpur	8	Ellichpur City.	12,666 11 3	...	...	...	...	...	...	...	...	...	...	...	1,574 5 0	3,505 12 2	...	...	3,943 0 6	...	9,023 1 8
	9	Do. Civil Station.	5,691 13 2	...	...	...	...	...	...	...	...	...	...	...	3,531 8 0	...	...	...	...	...	3,531 8 0
Buldana ...	10	Buldana ...	5,708 7 2	...	...	...	...	...	...	...	...	...	1,052 0 10	544 14 0	...	...	3,427 12 0	...	...	...	5,024 10 10
Basim ...	11	Basim ...	8,045 2 9	...	...	...	...	...	...	...	...	...	...	...	4,122 15 3	...	...	...	1,479 15 0	...	5,602 14 3
Wun ...	12	Yeotmal ...	4,535 6 2	...	...	...	...	...	...	...	...	...	...	1,878 10 0	3,359 0 0	...	...	...	...	...	5,237 10 0
		Total ..	1,63,675 9 1	...	...	...	...	...	...	...	...	...	2,310 2 10	2,423 8 0	54,461 4 11	8,352 11 11	15,455 8 6	...	16,519 13 6	...	99,523 1 8

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1897*—continued.

1	2	3	6				7								
			Realizations under Special Acts				Revenue derived from municipal property and powers apart from taxation.								
Name of district.	Serial number of municipality.	Name of municipality.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates.)	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses.	License fees on vehicles and animals.	Miscellaneous	Fines under Municipal and other Acts.
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City...	1,177 0 0	...	...	1,177 0 0	4,061 0 0	...	854 0 0	756 0 0	188 0 0	17,099 0 0	472 0 0	...	135 0 0
	2	Do. Camp.	835 5 6	...	...	835 5 6	445 12 0	1,457 14 9	19 3 0	...	...	138 14 0	...	...	80 6 0
	3	Karinja ...	667 8 0	...	...	667 8 0	110 8 0	...	513 8 0	536 0 6	...	4,808 12 9	...	...	49 15 0
Akola ...	4	Akola ...	930 1 0	...	...	930 1 0	5,056 4 11	967 0 9	734 7 11	738 13 9	242 5 9	11,817 14 9	...	...	318 14 0
	5	Khamgaon ...	475 7 0	...	...	475 7 0	3,774 14 10	372 12 6	258 8 0	443 10 10	5 14 6	7,470 11 11	...	...	188 3 0
	6	Shegaon ...	660 14 0	...	...	660 14 0	757 1 8	228 0 0	125 0 0	...	...	3,651 2 4	...	...	49 0 0
	7	Akote ...	65 7 0	...	...	65 7 0	744 3 2	265 7 9	390 6 0	...	150 9 0	4,311 10 2	...	...	114 6 0
Ellichpur	8	Ellichpur City.	509 3 0	...	...	509 3 0	2,137 5 3	858 5 0	334 9 0	828 7 0	44 13 9	2,906 3 3	...	...	24 8 3
	9	Do. Civil Station.	683 3 0	...	...	683 3 0	47 0 0	673 15 0	251 8 0	...	...	3,162 11 0	...	298 7 4	108 0 0
Buldana ...	10	Buldana ...	756 2 0	...	...	756 2 0	...	1,204 12 0	86 0 0	...	...	631 11 8	...	...	45 6 0
Basim ...	11	Basim ...	327 5 0	...	...	327 5 0	714 9 9	934 0 6	295 8 0	...	...	1,196 4 0	179 0 8	...	274 14 3
Wun ..	12	Yeotmal ...	488 6 0	...	...	488 6 0	424 13 10	248 5 0	392 11 3	8 4 0	...	712 11 10	11 2 9	141 0 0	223 0 0
		Total ...	7,575 13 6	...	...	7,575 13 6	18,273 9 5	7,210 9 3	4,255 5 2	3,311 4 1	631 11 0	57,907 11 8	662 3 5	439 7 4	1,611 8 6

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1896*—contd.

1	2	3	7—*contd.*					8								9				
			Revenue derived from municipal property and powers apart from taxation—*contd.*					Grants and contributions for general and special purposes.								Miscellaneous.				
			Interest of investments					From Government			From Local Funds.			From other sources.							
Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Sutta tax.	Jaglia and local cess	Recoveries on account of services rendered to private individuals.	Other items.	Total.
			Rs. a. p.				Rs. a. p.				Rs. a. p.						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti City...	...	...	...	...	23,565 0 0	...	...	...	...	...	...	...	...	...	...	...	...	79 0 0	174 0 0	253 0 0
	2	Do. Camp.	...	...	...	...	2,142 1 9	...	...	...	8,000 0 0	...	...	...	...	...	8,000 0 0	...	...	...	4,329 5 5	4,329 5 5
	3	Kaiinja ...	698 4 0	...	...	...	6,717 0 3	...	...	...	...	...	...	...	...	...	...	...	...	...	99 10 6	99 10 6
Akola ...	4	Akola ...	...	...	...	...	19,875 13 10	...	...	...	7,000 0 0	...	...	...	...	...	7,000 0 0	2,292 3 0	...	...	432 2 6	2,724 5 6
	5	Khamgaon ...	1,745 10 0	...	...	...	14,260 5 7	1,093 14 6	...	...	...	...	...	...	...	...	1,093 14 6	1,695 5 0	...	115 2 0	176 12 7	1,987 3 7
	6	Shegaon ..	...	...	...	...	4,810 4 0	..	..	..	...	...	...	...	...	...	...	...	1,362 8 6	...	342 6 0	1,704 14 6
	7	Akote ...	...	...	...	...	5,976 10 1	...	...	...	...	...	...	...	...	...	...	...	...	520 6 10	...	520 6 10
Ellichpur...	8	Ellichpur City.	...	...	...	...	7,134 3 6	...	...	...	...	...	...	...	...	...	...	...	...	...	234 11 0	234 11 0
	9	Do. Civil Station ...	...	...	...	...	4,541 9 4	...	...	...	4,510 0 0	...	...	...	...	...	4,510 0 0	...	3 10 0	...	...	3 10 0
Buldana ..	10	Buldana ...	...	...	...	...	1,967 13 8	...	...	...	7,000 0 0	...	...	...	...	...	7,000 0 0	...	...	...	87 1 7	87 1 7
Basim ..	11	Basim ...	...	...	...	...	3,594 5 2	...	...	...	3,500 0 0	...	...	...	...	...	3,500 0 0	...	...	5 1 0	50 0 0	55 1 0
Wun ...	12	Yeotmal ...	...	...	...	...	2,162 0 8	...	...	...	2,500 0 0	...	...	...	...	...	2,500 0 0	...	...	...	1,066 15 5	1,066 15 5
		Total ...	2,443 14 0	...	...	...	96,747 3 10	1,093 14 6	...	...	32,510 0 0	...	...	...	...	...	33,603 14 6	3,987 8 0	1,366 2 6	719 9 10	6,993 1 0	13,066 5 4

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1896*—concld.

1	2	3	10								11	12	13	14
			Extraordinary and debt.											
				Loans.			Advances.							
Name of district.	Serial No. of municipality.	Name of municipality.	Sale proceeds of Government securities and withdrawals from Savings Banks.	From Government.	Raised in the market from private individuals.	Realization of sinking fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
			Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti City ...	...	...	...	...	...	...	...	...	56,948 0 0	70,932 0 0	1 1 8	1 15 5
	2	Do. Camp ...	...	...	...	...	...	...	...	...	18,176 11 2	22,515 14 5	0 9 9	3 13 9
	3	Karinja ...	...	...	...	...	...	...	270 0 0	270 0 0	12,171 10 6	49,464 2 10	0 4 11	0 13 5
Akola ...	4	Akola ...	...	...	...	...	...	...	...	...	44,373 1 0	81,670 3 6	0 10 4	2 1 0
	5	Khamgaon ...	...	...	...	...	...	...	...	...	26,163 14 8	35,922 11 10	0 8 7	1 10 10
	6	Shegaon ...	...	...	...	...	...	...	...	...	9,424 8 6	14,037 7 3	0 3 2	0 13 2
	7	Akote ...	...	...	...	...	25 0 0	100 0 0	...	125 0 0	14,112 1 11	33,855 8 6	0 7 5	0 14 1
Ellichpur ...	8	Ellichpur City ...	...	...	...	...	...	...	...	...	16,901 3 2	29,567 14 5	0 5 5	0 10 2
	9	Do. Civil Station ...	...	...	...	...	...	...	...	...	13,269 14 4	18,961 11 6	0 5 11	1 6 1
Buldana ...	10	Buldana ...	...	...	...	...	...	...	...	...	14,835 12 1	20,544 3 3	1 8 9	4 9 2
Basim ...	11	Basim ...	...	...	...	...	...	...	...	...	13,079 9 5	21,124 12 2	0 7 3	1 0 11
Wun ...	12	Yeotmal ...	...	...	...	...	...	...	...	...	11,455 0 1	15,990 6 3	0 13 6	1 12 4
		Total ...	...	...	...	...	25 0 0	100 0 0	270 0 0	395 0 0	2,50,911 6 10	4,14,536 15 11	0 9 3	1 7 6

FORM NO. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1897.*

1	2	3	4								5				
			General Administration and collection charges.								Public safety.				
Name of district.	Serial number of municipality.	Name of municipality.	General Administration (*a*) (office establishment, inspection, Honorary Magistrates' establishments, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books and paper; money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Law charges.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts.)	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City ...	1,730 0 0	941 0 0	...	1,277 0 0	272 0 0	...	385 0 0	4,605 0 0	152 0 0	2,454 0 0	...	2 0 0	2,608 0 0
	2	Do. Camp ...	749 3 11	...	...	...	...	...	148 0 0	897 3 11	...	714 0 0	...	...	714 0 0
	3	Karinja ..	647 14 10	...	...	...	...	...	...	647 14 10	...	500 0 0	...	...	500 0 0
Akola ...	4	Akola ...	1,061 12 0	1,095 14 6	...	829 12 3	12 8 0	39 9 0	244 7 3	3,283 15 0	...	1,034 13 3	...	...	1,034 13 3
	5	Khamgaon ..	1,217 15 0	596 14 5	...	...	1,055 13 0	...	315 3 11	3,185 14 4	112 2 6	1,317 12 4	...	21 14 0	1,451 12 10
	6	Shegaon ...	504 0 0	180 1 0	...	50 0 0	33 10 0	...	117 12 10	885 7 10	...	681 3 8	...	12 12 0	693 15 8
	7	Akot ...	804 0 0	457 8 7	...	...	49 3 3	...	112 7 5	1,423 3 3	...	552 15 9	...	9 14 0	562 13 9
Ellichpur	8	Ellichpur City ...	548 14 0	534 8 2	...	...	...	...	103 13 11	1,187 4 1	...	1,009 11 5	...	4 12 0	1,014 7 5
	9	Do. Civil Station	370 10 6	138 15 2	...	812 1 9	21 6 6	...	48 14 8	1,392 0 7	...	490 13 9	...	...	490 13 9
Buldana ...	10	Buldana ..	594 3 2	149 1 9	...	584 15 2	25 4 11	...	67 3 3	1,320 12 3	123 3 7	257 13 10	...	4 14 0	385 15 5
Basim ...	11	Basim ...	791 10 5	44 0 0	...	...	...	...	75 9 6	911 3 11	1 10 0	243 11 7	...	13 2 0	258 7 7
Wun ..	12	Yeotmal .	432 0 0	423 11 3	...	8 10 6	289 7 9	...	24 0 0	1,177 13 6	30 14 1	682 0 8	...	2 9 6	715 8 3
		Total ..	2,452 3 10	4,561 10 10	...	3,362 7 8	1,759 5 5	39 9 0	1,642 8 9	20,817 13 6	419 14 2	9,939 0 3	...	71 13 6	10,430 11 11

6														
Public health and convenience.														
			Water-supply.		Drainage.									
Name of district.	Serial number of municipality.	Name of municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road cleaning and watering, and latrines.)	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City ..	...	8,502 0 0	499 0 0	1,125 0 0	12,192 0 0	1,515 0 0	465 0 0	6,540 0 0	388 0 0	140 0 0	375 0 0
	2	Do. Camp	...	1,380 1 4	...	...	1,563 14 3	...	26 11 0	36 0 0	205 1 3	642 7 3	2,236 14 9
	3	Karinja ...	...	78 13 3	...	...	2,050 2 6	...	...	929 13 11	99 0 0	138 0 0	...
Akola ...	4	Akola ..	...	4,893 4 1	...	350 0 2	8,567 1 1	1,760 12 3	180 9 8	3,642 8 11	173 10 0	482 13 4	2,167 13 3
	5	Khamgaon .	3,495 11 8	2,612 3 11	...	1,088 7 0	5,756 10 3	2,551 14 7	88 9 0	1,672 10 11	132 2 9	837 12 6	236 15 0
	6	Shegaon ...	400 0 0	49 7 0	600 0 0	99 9 0	2,756 5 11	496 5 2	43 1 0	723 8 3	306 6 8	83 12 2	15 0 0
	7	Akot ...	...	41 4 4	..	455 4 4	4,494 8 1	169 15 11	114 2 9	861 8 10	...	38 0 3	693 1 3
Ellichpur	8	Ellichpur City ..	...	300 10 6	...	...	2,807 4 2	1,044 5 8	34 6 5	25 0 0	216 0 0	...	162 12 9
	9	Do. Civil Station	...	...	12 0 0	...	3,415 6 8	...	17 5 6	81 15 6	179 12 0	...	1,000 13 9
Buldana ...	10	Buldana ..	...	3,763 3 1	994 8 0	67 8 3	976 15 0	...	35 9 6	559 1 9	106 14 0	...	1,615 12 6
Basim ...	11	Basim ...	...	815 12 4	1,882 8 4	190 0 0	2,982 8 3	...	117 1 10	1,527 11 5	54 0 0	648 13 8	1,184 7 5
Yeotmal ...	12	Yeotmal ...	852 10 5	...	131 8 6	...	3,105 12 0	...	163 2 9	168 0 0	108 0 0	142 4 6	1,110 8 0
		Total ...	4,748 6 1	21,936 11 10	4,119 8 10	3,365 12 9	57,668 8 2	7,538 5 7	1,285 11 5	16,767 15 6	1,968 14 8	3,158 15 8	10,749 3 1

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1897*—concld.

1	2	3	6						7				8	9			
			Public health and convenience—*contd.*						Public instruction.				Contributions.	Miscellaneous.			
				Public Works.										Interest on loans.			
Name of district.	Serial number of municipality.	Name of municipality.	Registration of births and deaths.	Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				Rs. a. p.
Amraoti.	1	Amraoti City ...	218 0 0	631 0 0	413 0 0	1,831 0 0	...	34,824 0 0	3,685 0 0	...	390	3,985 0 0	...	...	...	..	217 0 0
	2	Do. Camp ...	120 0 0	...	...	1,953 5 9	...	8,164 7 7	...	600 0 0	...	600 0 0	...	...	...	...	...
	3	Karinja ...	...	155 8 0	315 6 3	3,371 0 6	11 5 9	7,149 2 2	1,365 8 3	...	...	1,365 8 3	...	...	...	...	...
Akola ...	4	Akola ...	...	561 0 0	66 7 9	5,879 3 1	...	28,225 3 7	..	2,706 12 7	180	2,886 12 7	...	...	...	...	...
	5	Khamgaon ...	22 0 0	474 0 0	...	1,959 14 3	962 3 3	21,891 3 1	...	3,711 0 6	180	3,891 0 6	91 5 4	...	...	.	121 0 6
	6	Shegaon ...	24 0 0	270 0 0	1,237 13 0	523 14 7	...	7,634 2 9	...	311 13 4	.	311 13 4	25 4 0	...	...	...	...
	7	Akot ...	128 1 6	104 12 5	1,759 7 8	623 0 1	20 6 0	9,503 9 10	604 11 2	...	50	654 11 2	23 3 8	...	...	...	...
Ellichpur	8	Ellichpur City ..	25 0 0	...	761 5 8	1,007 5 9	...	13,384 2 11	...	2,454 4 10	84	2,538 4 10	290 0 0	...	...	.	...
	9	Do. Civil Station	90 10 0	...	624 0 0	1,946 12 1	...	7,368 11 6	...	...	...	...	...	...	...	...	...
Buldana ...	10	Buldana ...	6 7 0	...	...	1,061 1 1	...	9,187 0 2	588 0 0	...	...	588 0 0	176 8 3	...	...	...	...
Basim ...	11	Basim ...	...	360 0 0	50 2 2	1,866 15 6	...	11,630 0 11	...	144 10 10	120	264 10 10	...	...	...	...	...
Wun ...	12	Yeotmal ...	...	140 0 0	3,987 9 6	1,136 1 9	14 14 0	11,060 7 5	159 3 1	...	...	159 3 1	...	...	...	...	...
		Total ...	634 2 6	2 696 4 5	9,215 4 0	23,159 10 5	1,008 13 0	1,70,022 3 11	6,402 6 6	9,928 10 1	914	17,245 0 7	606 5 3	...	...	.	338 0 6

1	2	3	9—*contd.*				10									11	12	Remark.	
			Miscellaneous—*contd.*				Extraordinary and Debt.												
							Investments		Payments to sinking funds.	Repayment of loans.	Advances.								
Name of district.	Serial number of municipality.	Name of municipality.	Miscellaneous.	Fencing recreation ground.	Famine relief.	Total.	In securities (other than for sinking funds.)	In Savings Bank.			Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.			
			Rs. a. p.	Rs	Rs. a. p.	Rs. a. p.				Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of liabilities and claims.*	Rs.
Amraoti.	1	Amraoti City...	189 0 0	624	...	1,030 0 0	...	...	..	7,000	...	...	600 0 0	7,200 0 0	16,680 0 0	70,932 0 0	Liabilities—	
	2	Do. Camp.	462 14 0	...	...	462 14 0	...	...	...	800	...	...	800 0 0	10,877 4 11	22,515 14 5			
	3	Karinja ...	...	...	...	...	...	...	...	...	...	26 14 6	270 0 0	296 14 6	39,504 11 1	19,464 2 10	Balance on loans ...	1,36,942
Akola ...	4	Akola ..	772 2 5	...	...	772 2 5	...	...	...	6,300	...	...	518 12 9	6,818 12 9	38,648 7 11	81,670 3 6	Less balance on sinking funds.	...
	5	Khamgaon ...	396 14 9	...	499 6 2	1,017 5 5	...	...	...	...	..	...	...	...	4,394 2 4	35,922 11 10		
	6	Shegaon ...	159 7 8	...	...	159 7 8	...	...	...	...	...	...	...	...	4,327 4 0	14,037 7 3	Net balance on loans	1,36,942
	7	Akot ...	414 9 4	...	...	414 9 4	...	...	...	...	...	100 0 0	...	100 0 0	21,173 5 6	33,855 8 6	Deposits ...	201
Ellichpur	8	Ellichpur City.	137 15 3	...	...	137 15 3	...	...	...	...	...	...	...	...	11,015 11 11	29,567 14 5		
	9	Do. Civil Station	96 0 0	...	...	96 0 0	...	...	...	...	...	...	...	...	9,614 1 8	18,961 11 6	Total ...	1,37,143
Buldana ...	10	Buldana ...	42 6 6	...	...	42 6 6	...	...	...	500	...	100 0 0	...	600 0 0	8,343 8 8	20,544 3 3		
Basim ...	11	Basim ...	47 7 0	...	1,378 2 8	1,425 9 8	...	...	...	...	475	50 0 0	...	525 0 0	6,109 11 3	21,124 12 2	Claims—	
Wun ...	12	Yeotmal ...	419 0 0	...	...	419 0 0	...	...	...	...	...	...	...	...	2,458 6 0	15,990 6 3	Advances recoverable.	620
		Total ...	3,137 12 11	624	1,877 8 10	5,977 6 3	...	...	...	14,600	475	276 14 6	988 12 9	16,340 11 3	1,73,146 11 3	4,14,586 15 11	Net amount of debt...	1,36,523

APPENDIX A.

B-350—8—[T.P.R.]

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City.					
Tax on professions and trades...	2,769 2 0	13,692 8 0	16,461 10 0	2,150 3 6	12,004 8 0
Water tax	5,735 10 6	12,548 2 4	18,283 12 10	5,344 2 1	5,072 2 4
Road tolls	...	3,200 0 0	3,200 0 0	...	3,200 0 0
Pound collections	...	1,176 8 0	1,176 8 0	...	1,176 8 0
Land revenue	31 9 0	1,033 14 0	1,065 7 0	31 9 0	968 8 0
Sale proceeds of night-soil fields	...	385 0 0	385 0 0	...	385 0 0
Cotton market fees ...	...	10,700 3 6	10,700 3 6	...	10,700 3 6
Cotton brokers' license ...	...	1,000 0 0	1,000 0 0	...	1,000 0 0
Cotton miscellaneous receipts ...	...	609 6 6	609 6 6	...	609 6 6
Grain market fees... ...	...	210 0 0	210 0 0	...	210 0 0
Sale proceeds of street refuse ...	...	469 10 0	469 10 0	...	469 10 0
Municipal fines	...	43 10 0	43 10 0	...	43 10 0
Other fines	...	91 11 0	91 11 0	...	91 11 0
Payment for service rendered to private individuals ...	...	79 6 1	79 6 1	...	79 6 1
Latrine cess	900 0 0	5,904 2 0	6,804 2 0	679 12 6	3,502 2 0
Weekly market cess ...	94 0 0	3,680 0 0	3,774 0 0	94 0 0	3,680 0 0
Rent on sites	305 0 0	3,086 0 7	3,391 0 7	269 8 0	2,730 3 1
Public garden receipts ...	...	...	...	...	...
Slaughter-house fees ...	...	805 0 0	805 0 0	...	805 0 0
Miscellaneous receipts ..	...	174 2 3	174 2 3	...	174 2 3
Serai fees	...	61 4 0	61 4 0	...	61 4 0
Dispensary fees	...	188 5 11	188 5 11	...	188 5 11
License fees on animals and vehicles	...	471 8 0	471 8 0	...	471 8 0
School fees	...	756 4 3	756 4 3	...	756 4 3
Total ..	9,835 5 6	60,366 10 5	70,201 15 11	8,569 3 1	48,379 6 11
Amraoti Camp.					
Water tax	261 0 0	1,770 12 6	2,031 12 6	179 0 0	1,611 12 6
Tax on houses and lands ...	64 4 0	1,563 14 0	1,628 2 0	59 0 0	1,258 2 0
Pound collections	...	835 5 6	835 5 6	...	835 5 6
Sale proceeds of lands and produce of land	...	1,457 14 9	1,457 14 9	...	1,457 14 9
Slaughter-house fees ...	...	138 14 0	138 14 0	...	138 14 0
Dâk bungalow and serai fees ...	...	445 12 0	445 12 0	...	445 12 0
Contribution from local funds ...	...	8,000 0 0	8,000 0 0	...	8,000 0 0
Miscellaneous receipts ...	...	4,329 5 5	4,329 5 5	...	4,329 5 5
Municipal fines	...	80 6 0	80 6 0	...	80 6 0
Conservancy	...	19 3 0	19 3 0	...	19 3 0
Total ...	325 4 0	18,641 7 2	18,966 11 2	238 0 0	18,176 11 2
Karinja.					
Tax on trades and professions ...	1,496 8 0	1,696 0 0	3,192 8 0	1,490 0 0	1,280 8 0
Road toll	...	1,646 15 9	1,646 15 9	...	1,646 15 9
Cotton market cess ...	...	4,078 12 9	4,078 12 9	...	4,078 12 9
Weekly market cess ..	...	797 0 0	797 0 0	...	730 0 0
Pounds	...	667 8 0	667 8 0	...	667 8 0
Municipal fines	...	49 15 0	49 15 0	...	49 15 0
Rents on sites	...	61 0 0	61 0 0	...	61 0 0
Dâk bungalow fees ...	...	49 8 0	49 8 0	...	49 8 0
Sale proceeds of sweepings ...	...	501 0 0	501 0 0	...	501 0 0
Proceeds of disposal of night-soil	...	12 8 0	12 8 0	...	12 8 0
Fees and revenue from educational institutions ...	...	536 0 6	536 0 6	...	536 0 6
Interest on investments ...	...	698 4 0	698 4 0	...	698 4 0
Miscellaneous	...	99 10 6	99 10 6	...	99 10 6
Deposit	...	270 0 0	270 0 0	...	270 0 0
Total ...	1,496 8 0	11,164 2 6	12,660 10 6	1,490 0 0	10,681 10 6

Municipalities in the Hyderabad Assigned Districts for the year 1896-97.

Total.	Amounts remitted			Balance on 31st March 1897		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
14,154 11 6	548 10 6	...	548 10 6	70 4 0	1,688 0 0	1,758 4 0
10,416 4 5	281 4 5	...	281 4 5	110 4 0	7,476 0 0	7,586 4 0
3,200 0 0	...	...	...	...	...	...
1,176 8 0	...	...	...	...	...	...
1,000 1 0	...	...	...	...	65 6 0	65 6 0
385 0 0	...	...	...	...	...	...
10,700 3 6	...	...	...	...	...	...
1,000 0 0	...	...	...	...	...	...
609 6 6	...	...	...	...	...	...
210 0 0	...	...	...	...	...	...
469 10 0	...	...	...	...	...	...
43 10 0	...	...	...	...	...	...
91 11 0	...	...	...	...	...	...
79 6 1	...	...	...	...	...	...
4,181 14 6	148 3 6	...	148 3 6	72 0 0	2,402 0 0	2,474 0 0
3,774 0 0	...	...	...	...	...	...
2,999 11 1	33 0 0	...	33 0 0	2 8 0	355 13 6	358 5 6
...	...	...	...	...	...	...
805 0 0	...	...	...	...	...	...
174 2 3	...	...	...	...	...	...
61 4 0	...	...	...	...	...	...
188 5 11	...	...	...	...	...	...
471 8 0	...	...	...	...	...	...
756 4 3	...	...	...	...	...	...
56,948 10 0	1,011 2 5	...	1,011 2 5	255 0 0	11,987 3 6	12,242 3 6
1,790 12 6	67 0 0	...	67 0 0	15 0 0	159 0 0	174 0 0
1,317 2 0	...	...	...	5 4 0	305 12 0	311 0 0
835 5 6	...	...	...	...	...	...
1,457 14 9	...	...	...	...	...	...
138 14 0	...	...	...	...	...	...
445 12 0	...	...	...	...	...	...
8,000 0 0	...	...	...	...	...	...
4,329 5 5	...	...	...	...	...	...
80 6 0	...	...	...	...	...	...
19 3 0	...	...	...	...	...	...
18,414 11 2	67 0 0	...	67 0 0	20 4 0	464 12 0	485 0 0
2,770 8 0	...	...	...	6 8 0	415 8 0	422 0 0
1,646 15 9	...	...	...	...	...	...
4,078 12 9	...	...	...	...	...	...
730 0 0	...	...	...	...	67 0 0	67 0 0
667 8 0	...	...	...	...	...	...
49 15 0	...	...	...	...	...	...
61 0 0	...	...	...	...	...	...
49 8 0	...	...	...	...	...	...
501 0 0	...	...	...	...	...	...
12 8 0	...	...	...	...	...	...
536 0 6	...	...	...	...	...	...
698 4 0	...	...	...	...	...	...
99 10 6	...	...	...	...	...	...
270 0 0	...	...	...	...	...	...
12,171 10 6	...	...	...	6 8 0	482 8 0	489 0 0

APPENDIX A.—*Statement showing demand, collections, and balances of the*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
Akola.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sutta tax	...	2,292 3 0	2,292 3 0	...	2,292 3 0
Tax on trades and professions ...	3,663 0 0	1,077 8 0	14,434 8 0	2,473 0 8	7,549 0 0
Cotton market cess (under special orders)	...	5,970 3 0	5,970 3 0	...	5,970 3 0
Grain market cess (under special orders)	...	3,067 3 9	3,067 3 9	...	3,067 3 9
Weekly market cess (under special orders)	...	1,630 0 0	1,630 0 0	...	1,630 0 0
Private scavenging rate ...	...	3,820 12 0	3,820 12 0	...	3,820 12 0
Pounds	...	930 1 0	930 1 0	...	930 1 0
Markets (under section 116) ...	...	267 0 0	267 0 0	...	267 0 0
Slaughter-houses	...	819 0 0	819 0 0	...	819 0 0
Municipal and other fines ...	...	318 14 0	318 14 0	...	318 14 0
Rents of lands, houses, serais, dâk bungalows	150 4 0	5,154 11 5	5,304 15 5	134 1 0	4,922 3 11
Produce of land	...	455 0 0	455 0 0	...	455 0 0
Produce of public gardens ...	16 0 0	512 0 9	528 0 9	...	512 0 9
Sale proceeds of sweepings ...	...	455 0 0	455 0 0	...	455 0 0
Proceeds of disposal of night-soil	6 0 0	280 7 11	286 7 11	6 0 0	273 7 11
Sale proceeds of plant and tools.	...	24 8 0	24 8 0	...	24 8 0
Sale proceeds of avenue cuttings	...	159 8 0	159 8 0	...	159 8 0
Educational institutions ...	...	738 13 9	738 13 9	...	738 13 9
Medical institutions ...	...	321 12 3	321 12 3	...	321 12 3
Grants and contributions ...	...	7,000 0 0	7,000 0 0	...	7,000 0 0
Miscellaneous	...	1,665 4 0	1,665 4 0	...	1,665 4 0
Total ...	3,835 4 0	46,653 14 10	50,489 2 10	2,613 1 8	43,191 15 4
Khamgaon.					
Water rate	...	50 0 0	50 0 0	...	...
Conservancy (including scavenging and latrine)	...	975 0 0	975 0 0	...	975 0 0
Tax on trades and professions.	2,721 0 0	6,974 8 0	9,695 8 0	973 8 0	6,398 8 0
Sutta tax	...	1,701 9 0	1,701 9 0	...	1,695 5 0
Pounds	...	475 7 0	475 7 0	...	475 7 0
Rents of lands houses, serais, and dâk bungalows ...	1,475 15 11	3,236 9 0	4,712 8 11	1,390 10 6	2,384 4 4
Sale proceeds of land and produce of land	...	518 12 6	518 12 6	...	412 12 6
Conservancy receipts other than taxes and rates	...	258 8 0	258 8 0	...	258 8 0
Fees and revenue from educational institutions ...	...	443 10 10	443 10 10	...	443 10 10
Fees and revenue from markets and slaughter-houses ...	245 12 0	7,229 15 11	7,475 11 11	200 12 0	7,229 15 11
Fees and revenue from medical institutions	...	5 14 6	5 14 6	...	5 14 6
Fines under Municipal and other Acts...	...	188 3 0	188 3 0	...	188 3 0
Interest on Government securities	...	1,745 10 0	1,745 10 0	...	1,745 10 0
Grants, &c from Government ...	...	1,093 14 6	1,093 14 6	...	1,093 14 6
Recoveries on account of services rendered to private individuals	...	115 2 0	115 2 0	...	115 2 0
Other items	...	176 12 7	176 12 7	...	176 12 7
Total ...	4,442 11 11	25,189 8 10	29,632 4 9	2,564 14 6	23,599 0 2
Akot.					
Tax on trades and professions...	2,606 0 0	4,094 0 0	6,700 0 0	1,687 0 0	3,618 8 0
Pounds	...	65 7 0	65 7 0	...	65 7 0
Land revenue	...	31 0 0	31 0 0	...	31 0 0
Cotton market cess ...	...	2,065 3 6	2,065 3 6	...	2,065 3 6
Brokers' license fees ...	...	1,200 0 0	1,200 0 0	...	1,200 0 0
Weekly market cess ...	...	816 1 3	816 1 3	...	816 1 3
Carried over ...	2,606 0 0	8,271 11 9	10,877 11 9	1,687 0 0	7,796 3 9

Municipalities in the Hyderabad Assigned Districts for the yar 1896-97—contd.

Total.	Amounts remitted			Balance on 31st March 1897		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,292 3 0	...	...	...	...	...	...
10,022 0 8	298 8 0	...	298 8 0	891 7 4	3,222 8 0	4,113 15 4
5,970 3 0	...	...	...	...	...	...
3,067 3 9	...	...	...	...	...	...
1,630 0 0	...	...	...	...	...	...
3,820 12 0	...	...	...	...	...	...
930 1 0	...	...	...	...	...	...
267 0 0	...	...	...	...	..	...
819 0 0	...	...	...	...	...	...
318 14 0	...	...	...	...	...	...
5,056 4 11	...	...	...	16 3 0	232 7 6	248 10 6
455 0 0	...	...	...	...	...	...
512 0 9	...	...	...	16 0 0	...	16 0 0
455 0 0	...	...	...	...	...	...
279 7 11	...	...	...	...	7 0 0	7 0 0
24 8 0	...	...	...	...	...	...
159 8 0	...	...	...	...	...	...
738 13 9	...	...	...	..	...	...
321 12 3	...	...	...	...	...	...
7,000 0 0	...	...	...	...	...	...
1,665 4 0	...	...	...	...	...	...
45,805 1 0	298 8 0	...	298 8 0	923 10 4	3,461 15 6	4,385 9 10
...	...	...	...	..	50 0 0	50 0 0
975 0 0	...	...	...	...	...	...
7,372 0 0	599 8 0	...	599 8 0	1,148 0 0	576 0 0	1,724 0 0
1,695 5 0	..	...	...	...	6 4 0	6 4 0
475 7 0	..	...	...	...	...	...
3,774 14 10	...	...	...	85 5 0	852 4 8	937 10 1
412 12 6	...	...	...	...	106 0 0	106 0 0
258 8 0	...	...	...	...	...	...
443 10 10	...	...	...	...	...	...
7,430 11 11	...	...	...	45 0 0	...	45 0 0
5 14 6	...	...	...	...	...	...
188 3 0	...	...	...	...	...	...
1,745 10 0	...	...	...	...	...	...
1,093 14 6	...	...	...	...	...	...
115 2 0	...	...	...	...	...	...
176 12 7	...	...	...	...	...	...
26,163 14 8	599 8 0	...	599 8 0	1,278 5 5	1,590 8 8	2,868 14 1
5,305 8 0	687 0 0	...	687 0 0	232 0 0	475 8 0	707 8 0
65 7 0	...	...	...	...	...	...
31 0 0	...	...	..	...	...	...
2,065 3 6	...	...	...	...	...	...
1,200 0 0	...	...	...	...	...	...
816 1 3	...	...	...	...	..	...
9,483 3 9	687 0 0	...	687 0 0	232 0 0	475 8 0	707 8 0

APPENDIX A.—*Statement showing demand, collections, and balances of the Munici-*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	2,606 0 0	8,271 11 9	10,877 11 9	1,687 0 0	7,796 3 9
Municipal fines	...	114 6 0	114 6 0	...	114 6 0
Private latrine rate ...	...	2,119 2 0	2,119 2 0	...	2,119 2 0
Sale proceeds of sweepings ...	...	390 6 0	390 6 0	...	390 6 0
Rent of lands (municipal) ...	...	744 3 2	744 3 2	...	744 3 2
Slaughter-houses	...	230 5 5	230 5 5	...	230 5 5
Receipts from public gardens ...	...	265 7 9	265 7 9	...	265 7 9
Sale proceeds of avenue cuttings.	...	1 0 0	1 0 0	...	1 0 0
Fees from medical institutions...	...	150 9 0	150 9 0	...	150 9 0
Miscellaneous	...	613 6 10	613 6 10	...	613 6 10
Total ...	2,606 0 0	12,900 9 11	15,506 9 11	1,687 0 0	12,425 1 11
Shegaon.					
Tax on trades and professions...	103 0 0	2,301 8 0	2,404 8 0	66 8 0	2,182 0 0
Pound collections	...	660 14 0	660 14 0	...	660 14 0
Sale proceeds of night-soil ..	...	125 0 0	125 0 0	...	125 0 0
Land revenue	...	228 0 0	228 0 0	...	228 0 0
Cotton markets	...	1,337 10 0	1,337 10 0	...	1,337 10 0
Weekly markets	...	1,900 0 0	1,900 0 0	...	1,900 0 0
Grain markets	...	71 8 4	71 8 4	...	71 8 4
Brokers' licenses	...	30 0 0	30 0 0	...	30 0 0
Rents of lands, serais, &c. ..	...	757 1 8	757 1 8	...	757 1 8
Municipal fines	...	49 0 0	49 0 0	...	49 0 0
Slaughter-houses	...	312 0 0	312 0 0	...	312 0 0
Miscellaneous	...	342 6 0	342 6 0	...	342 6 0
Local cess	...	1,362 8 6	1,362 8 6	...	1,362 8 6
Total ...	103 0 0	9,477 8 6	9,580 8 6	66 8 0	9,358 0 6
Ellichpur City.					
Tax on trades and professions...	665 0 0	393 0 0	1,058 0 0	268 13 0	1,305 8 0
Tolls on roads and ferries ...	...	3,505 12 2	3,505 12 2	...	3,505 12 2
Scavenging tax	2,884 9 6	4,910 0 0	7,794 9 6	961 0 6	2,982 0 0
Pound fund	...	509 3 0	509 3 0	...	509 3 0
Market fees	...	2,032 0 0	2,032 0 0	...	2,032 0 0
Slaughter-house fees ...	...	874 3 3	874 3 3	...	874 3 3
Municipal fines	...	24 8 3	24 8 3	...	24 8 3
Rents of lands	...	2,137 5 3	2,137 5 3	...	2,137 5 3
Produce of lands	...	697 6 0	697 6 0	...	697 6 0
Do. of sweepings ..	...	142 1 0	142 1 0	...	142 1 0
Do. of public gardens ...	...	160 15 0	160 15 0	...	160 15 0
Do. of night-soil ...	...	192 8 0	192 8 0	...	192 8 0
Do. of avenue cuttings ...	...	35 11 6	35 11 6	...	35 11 6
Educational institutions ...	...	828 7 0	828 7 0	...	828 7 0
Medical do. ...	...	44 13 9	44 13 9	...	44 13 9
Miscellaneous	...	198 15 6	198 15 6	...	198 15 6
Total ..	3,549 9 6	20,223 13 8	23,773 7 2	1,229 13 6	15,671 5 8
Ellichpur Civil Station.					
Tax on trades and professions..	2,207 8 0	2,730 8 0	4,938 0 0	1,649 0 0	1,882 8 0
Pounds	...	683 3 0	683 3 0	...	683 8 0
Markets	...	2,800 0 0	2,800 0 0	...	2,800 0 0
Slaughter-houses	...	362 11 0	362 11 0	...	362 11 0
Municipal fines	...	1 4 0	1 4 0	...	1 4 0
Other fines	...	106 12 0	106 12 0	...	106 12 0
Rents of lands	...	47 0 0	47 0 0	...	47 0 0
Produce of public gardens ...	...	319 7 6	319 7 6	...	319 7 6
Sale proceeds of sweepings ...	...	169 8 0	169 8 0	...	169 8 0
Proceeds of disposal of night soil	...	82 0 0	82 0 0	...	82 0 0
Sale proceeds of avenue cuttings.	...	218 15 6	218 15 6	...	218 15 6
Grants and contributions ...	...	4,510 0 0	4,510 0 0	...	4,510 0 0
Miscellaneous	...	298 7 4	298 7 4	...	298 7 4
Proceeds of grazing ..	...	135 8 0	135 8 0	...	135 8 0
Jaglia and local cess surplus ..	...	3 10 0	3 10 0	...	3 10 0
Total ..	2207 8 0	12,468 14 4	14,676 6 4	1,649 0 0	11,620 14 4

palities in the Hyderabad Assigned Districts for the year 1896-97—contd.

Total.	Amounts remitted			Balance on 31st March 1897		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
9,483 3 9	687 0 0	...	687 0 0	232 0 0	475 8 0	707 0 0
114 6 0	...	...	...	...	...	...
2,119 2 0	...	...	...	...	...	...
390 6 0	...	...	...	...	...	...
744 3 2	...	...	...	...	...	...
230 5 5	...	...	...	...	...	...
265 7 9	...	...	...	...	...	...
1 0 0	...	...	...	...	...	...
150 9 0	...	...	...	...	...	...
613 6 10	...	...	...	...	...	...
14,112 1 11	687 0 0	...	687 0 0	232 0 0	475 8 0	707 0 0
2,248 8 0	...	...	...	36 8 0	119 8 0	156 0 0
660 14 0	...	...	...	...	...	...
125 0 0	...	...	...	...	...	...
228 0 0	...	...	...	...	...	...
1,337 10 0	...	...	...	...	...	...
1,900 0 0	...	...	...	...	...	...
71 8 4	...	...	...	...	...	...
30 0 0	...	...	...	...	...	...
757 1 8	...	...	...	...	...	...
49 0 0	...	...	...	...	...	...
312 0 0	...	...	...	...	...	...
342 6 0	...	...	...	...	...	...
1,362 8 6	...	...	...	...	...	...
9,424 8 6	...	...	...	36 8 0	119 8 0	156 0 0
1,574 5 0	...	...	...	396 3 0	2,624 8 0	3,020 11 0
3,505 12 2	...	...	...	...	...	...
3,943 0 6	...	...	...	1,923 9 0	1,928 0 0	3,851 9 0
509 3 0	...	...	...	...	...	...
2,032 0 0	...	...	...	...	...	...
874 3 3	...	...	...	...	...	...
24 8 3	...	...	...	...	...	...
2,137 5 3	...	...	...	...	...	...
697 6 0	...	...	...	...	...	...
142 1 0	...	...	...	...	...	...
160 15 0	...	...	...	...	...	...
192 8 0	...	...	...	...	...	...
35 11 6	...	...	...	...	...	...
828 7 0	...	...	...	...	...	...
44 13 9	...	...	...	...	...	...
198 15 6	...	...	...	...	...	...
16,901 3 2	...	...	...	2,319 12 0	4,552 8 0	6,872 4 0
3,531 8 0	367 8 0	...	367 8 0	191 0 0	848 0 0	1,039 0 0
683 3 0	...	...	...	...	...	...
2,800 0 0	...	...	...	...	...	...
362 11 0	...	...	...	...	...	...
1 4 0	...	...	...	...	...	...
106 12 0	...	...	...	...	...	...
47 0 0	...	...	...	...	...	...
319 7 6	...	...	...	...	...	...
169 8 0	...	...	...	...	...	...
82 0 0	...	...	...	...	...	...
218 15 6	...	...	...	...	...	...
4,510 0 0	...	...	...	...	...	...
298 7 4	...	...	...	...	...	...
135 8 0	...	...	...	...	...	...
3 10 0	...	...	...	...	...	...
13,269 14 4	367 8 0	...	367 8 0	191 0 0	848 0 0	1,039 0 0

APPENDIX A.—*Statement showing demand, collections, and balances of the Municipalities*

Sources of income.	Outstanding balance of previous years	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Buldana.					
Tax on buildings and lands ...	145 15 0	1,108 11 11	1,254 10 11	26 14 0	1,025 2 10
Tax on professions and trades..	...	...	..	...	...
Tax on vehicles and animals ...	...	544 14 0	544 14 0	...	544 14 0
Weekly market cess ...	...	498 2 8	498 2 8	...	498 2 8
Water tax	286 9 5	3,660 0 0	3,946 9 5	228 12 0	3,199 0 0
Pound collections	...	756 2 0	756 2 0	...	756 2 0
Slaughter-house fees ...	...	133 9 0	133 9 0	...	133 9 0
Municipal fines	...	45 6 0	45 6 0	...	45 6 0
Sale proceeds of sweepings ...	...	86 0 0	86 0 0	...	86 0 0
Produce of lands	...	463 12 0	463 12 0	...	463 12 0
Produce of public gardens ...	...	741 0 0	741 0 0	...	741 0 0
Sale proceeds of avenue cuttings, &c.	...	23 9 0	23 9 0	...	23 9 0
Other fees	...	45 11 0	45 11 0	...	45 11 0
Contributions from local funds.	...	7,000 0 0	7,000 0 0	...	7,000 0 0
Miscellaneous	...	17 13 7	17 13 7	...	17 13 7
Total ...	432 8 5	15,124 11 2	15,557 3 7	255 10 0	14,580 2 1
Basim.					
Tax on professions and trades...	577 9 3	3,869 0 0	4,446 9 3	467 1 3	3,655 14 0
Conservancy, including scavenging and latrine rate ...	52 2 0	1,505 13 0	1,557 15 0	43 14 0	1,436 1 0
Pound collections	...	327 5 0	327 5 0	...	327 5 0
Rents of lands, houses, serais, and dâk bungalows ..	41 11 3	675 14 6	717 9 9	40 3 3	674 6 6
Sale proceeds of lands and produce of lands	35 6 11	899 2 6	934 9 5	34 14 0	899 2 6
Conservancy receipts ..	...	312 8 0	312 8 0	...	295 8 0
Fees and revenue from markets and slaughter-houses ...	...	1,196 4 0	1,196 4 0	...	1,196 4 0
Miscellaneous	...	179 0 8	179 0 8	...	179 0 8
Fines under Municipal and other Acts	...	274 14 3	274 14 3	...	274 14 3
Grants and contributions from local funds	...	3,500 0 0	3,500 0 0	...	3,500 0 0
Recoveries on account of services rendered to private individuals	...	5 1 0	5 1 0	...	5 1 0
Other items	...	50 0 0	50 0 0	...	50 0 0
Total ...	706 13 5	12,794 14 11	13,501 12 4	586 0 6	12,493 8 11
Yeotmal.					
Tax on professions and trades ...	1,302 0 0	3,046 0 0	4,348 0 0	1,009 0 0	2,350 0 0
Tax on animals and vehicles ...	1,464 12 0	1,350 12 0	2,815 8 0	1,307 2 0	571 8 0
Pound collections ...	...	488 6 0	488 6 0	...	488 6 0
Weekly market cess ...	48 0 0	482 4 7	530 4 7	48 0 0	482 4 7
Slaughter-house fees ...	15 0 0	180 7 3	195 7 3	15 0 0	165 7 3
Municipal fines	...	223 0 0	223 0 0	...	223 0 0
Rents of lands, serais and dâk bungalows	171 9 9	381 5 10	552 15 7	171 9 9	356 5 10
Produce of public garden ...	...	145 3 3	145 3 3	...	145 3 3
Sale proceeds of sweepings ...	...	392 11 3	392 11 3	...	392 11 3
Fees from educational institutions	...	8 4 0	8 4 0	...	8 4 0
Contribution from local funds ...	...	2,500 0 0	2,500 0 0	...	2,500 0 0
Recoveries on account of work done for private individuals.	2 0 0	...	2 0 0	2 0 0	...
Miscellaneous receipts ...	90 0 0	1,129 2 2	1,219 2 2	90 0 0	1,129 2 2
Total ...	3,093 5 9	10,327 8 4	13,420 14 1	2,642 11 9	8,812 4 4

palities in the Hyderabad Assigned Districts for the year 1896-97—concluded.

Total.	Amounts remitted			Balance on 31st March 1897		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,052 0 10	119 1 0	0 10 0	119 11 0	...	82 15 1	82 15 1
...	...	...	...	...	...	...
544 14 0	...	...	...	...	...	...
498 2 8	...	...	...	...	...	...
3,427 12 0	57 13 5	11 0 0	68 13 5	...	450 0 0	450 0 0
756 2 0	...	...	...	...	...	...
133 9 0	...	...	...	...	...	...
45 6 0	...	...	...	...	...	...
86 0 0	...	...	...	...	...	...
463 12 0	...	...	...	...	...	...
741 0 0	...	...	...	...	...	...
23 9 0	...	...	...	...	...	...
45 11 0	...	...	...	...	...	...
7,000 0 0	...	...	...	...	...	...
17 13 7	...	...	...	...	...	...
14,835 12 1	176 14 5	11 10 0	188 8 5	...	532 15 1	532 15 1
4,122 15 3	49 0 0	...	49 0 0	61 8 0	213 2 0	274 10 0
1,479 15 0	1 8 0	...	1 8 0	6 12 0	69 12 0	76 8 0
327 5 0	...	...	...	...	...	...
714 9 9	...	...	...	1 8 0	1 8 0	3 0 0
934 0 6	0 0 11	...	0 0 11	0 8 0	...	0 8 0
295 8 0	...	...	...	...	17 0 0	17 0 0
1,196 4 0	...	...	...	...	...	...
179 0 8	...	...	...	...	...	...
274 14 3	...	...	...	...	...	...
3,500 0 0	...	...	...	...	...	...
5 1 0	...	...	...	...	...	...
50 0 0	...	...	...	...	...	...
13,079 9 5	50 8 11	...	50 8 11	70 4 0	301 6 0	371 10 0
3,359 0 0	165 8 0	...	165 8 0	127 8 0	696 0 0	823 8 0
1,878 10 0	22 14 0	1 8 0	24 6 0	134 12 0	777 12 0	912 8 0
488 6 0	...	...	...	...	...	...
530 4 7	...	...	...	...	...	...
180 7 3	...	...	...	...	15 0 0	15 0 0
223 0 0	...	...	...	...	...	...
527 15 7	...	...	...	...	25 0 0	25 0 0
145 3 3	...	...	...	...	...	...
392 11 3	...	...	...	...	...	...
8 4 0	...	...	...	...	...	...
2,500 0 0	...	...	...	...	...	...
2 0 0	...	...	...	...	...	...
1,219 2 2	...	...	...	...	...	...
11,455 0 1	188 6 0	1 8 0	189 14 0	262 4 0	1,513 12 0	1,776 0 0

Extract from the Proceedings of the Resident at Hyderabad, No. 3769, dated Hyderabad Residency, the 17th November 1897.

READ—

The Report on the Administration of Municipalities in the Hyderabad Assigned Districts for the year 1896-97.

RESOLUTION.

1. The number of municipalities is the same as last year, and eight of them enjoy the privilege of electing a proportion of the members. It seems that the privilege is not highly valued, for only 33·9 per cent. of the electors took the trouble to vote. The Resident agrees with the Commissioner in thinking that appointment by election is not really congenial to the native mind, and he is of opinion that the nomination of members is a better system. The number of meetings in some municipalities is still excessive; municipal business in Berar is not of an important character, and a dozen meetings in the year (the statutory number) should easily suffice for its disposal.

2. The aggregate municipal income of the year amounted to Rs. 2,50,911 against Rs. 2,45,806 in 1895-96, but the causes of increase do not call for special notice. The Resident has noticed on previous occasions the low incidence of taxation per head of population in all municipalities, but particularly in Shegaon and Khamgaon. Mr. Chichele-Plowden is afraid that reluctance to pay taxes is not peculiar to the inhabitants of Ellichpur City; the failing is a very human one, but the Deputy Commissioner must nevertheless find means to overcome it.

There has been practically no improvement in the collection of income, for the amount of the total balances outstanding is about the same as last year. Amraoti City and Ellichpur City in particular show bad results, and Akola does not come out well. It should be remembered that persistent default by a municipal committee in the performance of its duties is one of the causes which may lead to its supersession, and the Resident thinks that any committee which is continuously negligent in the collection of its dues commits default of a very serious kind.

3. The items of expenditure are of the usual character, and no large work of any importance has been undertaken in any municipality in the year of report. The abolition of the paid Secretaryship in Amraoti Camp is a proper measure, but the expenditure on public gardens both in this municipality and in some others, notably Akola and Ellichpur Civil Station, is still excessive, and must be brought within more reasonable limits. The account which the Commissioner gives of the Akot Municipality is satisfactory, but it is hoped that the Committee will not relax their efforts to cleanse the town and improve its water-supply. The Municipal Committee at Karanja has not justified its existence, and, unless matters improve very soon, the Resident will consider the advisability of applying to it the provisions of section 163 of the Municipal Law.

4. Notwithstanding thatthe administration of three or four municipalities has been defective in certain respects, the Resident agrees with the Commissioner that on the whole the year shows progress, and he thinks that if district officers

were to exercise a closer supervision either personally or through selected subordinates over municipalities in their districts, the general working of these institutions would soon show a marked improvement.

(By order)

ARTHUR F. PINHEY,

Secretary for Berar.

REPORT

ON

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1897-98.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

HYDERABAD:

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1898.

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No. 949-R., dated Amraoti, the 30th July 1898.

From—R. D. Hare, Esq., Officiating Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

I have the honour to submit my Report on the Administration of the Municipalities in the Hyderabad Assigned Districts for the year ending 31st March 1898.

Section I.—Constitution of the Municipalities in the Hyderabad Assigned Districts.

2. *Number of municipalities.*—There was no change in the number of municipalities. The date of the establishment of each municipality and its present population are shown in the following table:—

Name of district.	Name of municipality.	Date of establishment.	Population by census of 1891.
Amraoti ...	1. Amraoti City	1869	28,946
	2. Do. Camp	11th July 1889 ...	4,709
	3. Karinja...	1st April 1895 ...	14,436
Akola ...	4. Akola	1868	21,470
	5. Khamgaom	1st October 1869 ...	15,598
	6. Shegaon	28th November 1881..	11,422
	7. Akot	8th June 1884 ...	15,995
Ellichpur ...	8. Ellichpur City	1st April 1873 ...	26,637
	9. Do. Civil Station ...	1st April 1893 ...	9,603
Buldana ...	10. Buldana...	Do. ...	3,243
Basim ...	11. Basim	1st October 1869 ...	12,389
Wun ...	12. Yeotmal	1st April 1893 ...	6,464

3. *Strength of municipal committees.*—The sanctioned and actual strength of each municipal committee are shown below:—

Name of municipality.	Sanctioned strength.			Actual strength on 31st March 1898.		
	Nominated.	Elected.	Total.	Nominated.	Elected.	Total.
Amraoti City	6	18	24	6	18	24
Do. Camp	10	...	10	10	...	10
Karinja	12	...	12	13	...	13
Akola	6	18	24	6	16	22
Khamgaon	3	9	12	3	9	12
Shegaon	3	9	12	2	9	11
Akot	3	9	12	3	9	12
Ellichpur City	6	18	24	6	18	24
Do. Civil Station ...	12	...	12	11	...	11
Buldana	12	...	12	12	...	12
Basim	5	9	14	5	8	13
Yeotmal	5	9	14	5	8	13
Total ...	83	99	182	82	95	177

The municipal committees of Amraoti Camp, Buldana, Ellichpur Civil Station, Karinja, and the civil station ward of the Basim municipality continued, as before, to be excepted from the operations of those provisions of the law which require that a certain proportion of its members should be elected. Since the close of the year the municipalities of Yeotmal and Ellichpur City have also been similarly excepted, and the question whether this system of

constituting committees cannot with advantage be extended to some, if not all, of the remaining municipalities is under consideration.

Of the 177 members forming the strength of the several municipal committees on the 31st March 1898, 58 were officials and 119 were non-officials; and of these officials and non-officials, 29 were Europeans and 148 were natives. The figures for each municipality are shown in form I appended to this report.

4. *Elections.*—The following table gives full particulars as to the elections held during the year :—

Name of municipality.	Number of vacancies.	Number of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti City	6	21	1,862	420	22·5
Akola	7	5	841	...	...
Khamgaon	3	12	645	186	28·8
Shegaon	3	6	198	117	59·1
Akot	3	8	487	127	26·1
Ellichpur City	6	...	...	...	...
Basim	3	6	589	199	33·8
Yeotmal	3	12	301	86	28·5
Total ...	34	70	4,923	1,135	23·1

The remarks made in last year's report to the effect that the elective principle is not in accord with native instinct or custom gave rise to some little local criticism; but the results exhibited by the table do not go far to disprove them. In all only 1,135 voters out of 4,923 came forward to vote. At Akola and Ellichpur there was absolutely no contest at all for 13 vacancies. In Amraoti City there was no contest for one ward; and in another, though the election according to the Vice-Chairman was hotly fought out, the severity of the contest does not appear from the figures, for only 299 voters came to the lists out of 873.

5. *Meetings.*—The number of meetings held during the year by each municipal committee and the attendance at each meeting are shown in the subjoined table:—

Name of municipality.	Number of meetings held during the year		Total number of members.	Average attendance at each meeting.	
	1896-97.	1897-98.		1896-97.	1897-98.
Amraoti City	23	19	24	11·8	13·9
Do. Camp	11	16	10	6·3	6·9
Karinja	18	15	13	9·5	9·7
Akola	28	37	22	6·6	8·5
Khamgaon	38	25	12	7·2	7·5
Shegaon	28	24	11	7·0	6·0
Akot	36	23	11	8·0	6·6
Ellichpur City	34	17	24	13·8	12·3
Do Civil Station ...	12	9	11	6·3	5·7
Buldana	19	18	12	6·0	6·0
Basim	25	20	13	8·2	6·8
Yeotmal	24	18	13	8·3	8·2

Municipal committees are required to meet for the transaction of business once a month. The Ellichpur Civil Station committee failed to comply with this rule, while the committees of the Akola district met far more frequently than was required by the law. It is explained that 10 of the 37 meetings at Akola had to be adjourned for want of a quorum, and that extra meetings

were necessary at Shegaon on account of business connected with new taxation. But the matter is really one of whether efficient sub-committees are appointed, or whether the general committee does the greater part of the work itself.

At Akola, where the general committee had to meet 27 times to get through their business, only 32 per cent. of the members on an average attended the meetings, showing apparently that that body contains a considerable proportion of non-workers. And so probably elsewhere.

But I think that perhaps the work that municipal committees have to get through is a little underrated; much of it is unimportant, but it takes time especially when new taxes have to be imposed, and the time of the meetings is generally limited by the engagements of the working members in Government offices. When the finances of a town are in good order and its arrangements for water-supply, drainage, and conservancy are complete, it should not be difficult for the general committee to dispose of all the business of the month at one meeting; but unfortunately our municipalities have not arrived at that stage, and I would deprecate anything like a hard and fast rule limiting the number of meetings to be held.

Section II.—Revenue and Expenditure.

6. *Financial condition of each municipality.*—The following statement shows the financial condition of each municipality in the Hyderabad Assigned Districts at the close of the year 1897-98:—

Name of municipality.	Balance on 1st April 1897.	Income from all sources, 1897-98.	Total.	Expenditure, 1897-98.	Balance on 31st March 1898.	Liabilities and claims of municipalities.								Remarks.
						Liabilities.					Claims.			
						Balance on 1st April 1897.	Loans received during the year 1897-98.	Total.	Amount repaid during the year.	Balance on 31st March 1898.	Balance on 1st April 1897.	Invested and advanced during the year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amraoti City	16,680	58,512	75,192	61,497	13,695	16,882	...	16,882	7,000	9,882	...	...	...	
Do. Camp	10,877	12,428	23,305	13,704	9,601	3,459	...	3,459	800	2,659	...	...	...	
Narinja	39,505	11,052	50,557	10,813	39,744	...	...	...	...	...	20,000	...	20,000	
Akola	38,648	45,057	83,705	53,842	29,863	1,13,400	...	1,13,400	6,300	1,07,100	...	100	100	
Khamgaon	4,394	54,008	58,402	46,989	11,413	...	...	...	...	...	22,500	...	22,500	
Shegaon	4,327	9,393	13,720	10,190	3,530	...	...	...	...	...	...	...	...	
Akot	21,173	13,232	34,405	22,034	12,371	...	...	...	...	...	...	...	...	
Ellichpur City	11,016	20,742	31,758	19,805	11,953	...	...	...	...	...	...	...	...	
Do. Civil Station ...	9,614	11,963	21,577	10,573	11,004	...	...	...	...	...	...	...	...	
Buldana	8,344	15,002	23,346	16,039	7,307	3,201	...	3,201	3,201	...	...	50	50	
Basim	6,110	14,868	20,978	14,813	6,165	...	...	...	...	...	...	75	75	
Yeotmal	2,469	8,776	11,235	9,257	1,978	...	...	...	...	...	...	...	...	
Total ...	1,73,147	2,75,033	4,48,180	2,89,556	1,58,624	1,36,942	...	1,36,942	17,301	1,19,641	42,500	225	42,725	

The surplus shown in the results of the year for the Ellichpur City Municipality is misleading, for it is explained that it includes Rs. 2,207 collected on account of land revenue which will have to be refunded to Government.

The deficit at Khamgaon was much larger than appears from the table, for the income figures include Rs. 27,500 withdrawn from invested capital to meet the large expenditure incurred by this committee on famine relief works.

A.—Demand, Collections, and Balances.

7. The balances of previous years remaining uncollected on the 1st April 1897 amounted for all the municipalities to Rs. 32,130-10-6 and the demand for the year 1897-98 was Rs. 2,74,539-12-7, thus making a total to be collected during the year of Rs. 3,06,670-7-1. Of this sum a total of Rs. 2,75,033-11-8, or nearly 90 per cent., was collected, *viz.*, Rs. 22,352-10-4 on account of the outstanding balances of previous years and Rs. 2,52,681-1-4 on account of the demand for the year of report.

The remissions amounted to Rs. 5,108-2-3, of which Rs. 3,811-15-9 belonged to the outstanding balances of previous years and Rs. 1,296-2-6 to the demand for 1897-98.

The amount outstanding on the 31st March 1898 was Rs. 26,528-9-2, of which Rs. 20,562-8-9 were on account of the current demand and Rs. 5,966-0-5 on account of the balances of previous years.

The figures for each municipality are given in the table below:—

Name of municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection			Amounts remitted			Balance outstanding on the 31st March 1898.		
				On account of outstanding balance of previous years, column 2.	On account of demand for the current year, column 3.	Total.	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City.	13,242 3 6	57,186 7 4	69,428 10 10	10,186 14 9	48,324 12 0	58,511 10 9	1,017 4 9	...	1,017 4 9	1,038 0 0	8,861 11 4	9,899 11 4
Do. Camp.	689 0 0	14,022 3 2	14,711 3 2	445 0 0	11,982 11 2	14,427 11 2	...	...	...	244 0 0	2,039 8 0	2,283 8 0
Karinja ...	489 10 0	11,882 7 7	12,372 1 7	404 10 0	10,647 7 7	11,052 1 7	31 0 0	...	31 0 0	54 0 0	1,235 0 0	1,289 0 0
Akola ...	4,385 9 10	44,981 3 4	49,366 13 2	2,358 0 6	42,643 11 4	45,001 11 10	...	...	...	2,027 9 4	2,337 8 0	4,365 1 4
Khamgaon ...	2,868 14 1	54,576 6 4	57,445 4 5	1,051 0 3	52,956 13 4	54,007 13 7	978 0 0	...	978 0 0	839 13 10	1,619 9 0	2,459 6 10
Shegaon ...	156 0 0	9,422 4 8	9,578 4 8	85 8 0	9,307 4 8	9,392 12 8	...	...	...	70 8 0	115 0 0	185 8 0
Akot ...	707 8 0	14,599 3 1	15,306 11 1	444 0 0	12,788 3 1	13,232 3 1	118 8 0	732 8 0	851 0 0	145 0 0	1,078 8 0	1,223 8 0
Ellichpur City.	6,872 4 0	16,229 9 2	23,101 13 2	4,964 15 0	15,776 9 5	20,741 8 5	1,190 14 9	...	1,190 14 9	716 6 3	452 15 9	1,169 6 0
Ellichpur Civil Station.	1,039 0 0	11,907 2 0	12,946 2 0	684 4 9	11,335 7 10	12,019 12 7	50 11 3	...	50 11 3	304 0 0	571 10 2	875 10 2
Buldana ...	532 15 1	15,294 8 10	15,827 7 11	422 1 10	14,579 14 4	15,002 0 2	26 3 9	...	26 3 9	84 9 6	714 10 6	799 4 0
Basim ...	371 10 0	15,482 8 7	15,854 2 7	250 1 3	14,617 14 7	14,867 15 10	87 13 3	563 10 6	651 7 9	33 11 6	300 15 6	334 11 0
Yeotmal ...	1,776 0 0	8,955 12 6	10,731 12 6	1,056 2 0	7,720 4 0	8,776 6 0	311 8 0	...	311 8 0	408 6 0	1,235 8 6	1,643 14 6
Total ...	32,130 10 6	2,74,539 12 7	3,06,670 7 1	22,352 10 4	2,52,681 1 4	2,75,033 11 8	3,811 15 9	1,296 2 6	5,108 2 3	5,966 0 5	20,562 8 9	20,528 9 2

The proportion per cent. of the outstanding balances of previous years collected by each municipality was as follows:—

(1)	Amraoti City	83·2
(2)	Karinja	82·7
(3)	Buldana	79·2
(4)	Ellichpur City	72·2
(5)	Basim	67·2
(6)	Ellichpur Civil Station ...	65·8
(7)	Amraoti Camp	64·6
(8)	Akot	62·8
(9)	Yeotmal	59·5
(10)	Shegaon	55·1
(11)	Akola	53·8
(12)	Khamgaon	36·6

Khamgaon, which was unfavourably noticed last year, is now at the bottom of the list, and the Chairman reports that the greater part of the uncollected balance must be written off as irrecoverable in addition to the amount struck off the books during the year on this account. This state of things appears to have been due to the collection of taxes being entrusted to the patel, who, I understand, is one of the members of the committee, and who should be allowed to have nothing more to do with them in future.

It is only fair to all municipal committees that an indulgent view should be taken of the result of their efforts to realize old balances during the year under report, for during the greater portion of it prices were at famine rates in most parts of Berar, and the struggle for life among the poorer classes was too keen to make it possible for them to pay old debts.

The proportion per cent. of the current demand collected by each municipality was as follows:—

(1)	Shegaon	98·7
(2)	Ellichpur City	97·2
(3)	Khamgaon	97·1
(4)	Buldana	95·3
(5)	Ellichpur Civil Station ...	95·2
(6)	Akola	94·8
(7)	Basim	94·4
(8)	Karinja	89·6
(9)	Akot	87·6
(10)	Yeotmal	86·2
(11)	Amraoti Camp	85·4
(12)	Do City	84·5

The Shegaon municipality continues to head the list in the matter of revenue collections. The Ellichpur City municipality, which occupied the lowest position in the preceding year, is now next to Shegaon. The other municipalities in which there has been some improvement are Khamgaon, Ellichpur Civil Station, Akola, and Amraoti Town, but the outstandings in the last named municipality are still very large. It appears from the Vice-Chairman's report that they include assessments of town fund tax on Government officials which will have to be remitted; but the Deputy Commissioner explains that the inefficiency of the staff and the confusion into which the accounts have been allowed to fall are at the bottom of the evil. There are heavy arrears at Akola also. Collections are still carried on in a dilatory and unsatisfactory fashion at Yeotmal, and there has been a falling off at Amraoti Camp and Akot amounting to 12·1 and 8·7 per cent. respectively. The explanation given in respect of Amraoti Camp is that owing to the scarcity and high prices coercive measures were not employed to realize the unpaid tax on buildings. The reasons assigned for Akot are (1) the pressure of scarcity, and (2) the fact that the arrears of town fund and latrine tax swelled the collections in 1896-97. Still Akot occupies a very low place in the list, while the cost of collection is very high, and the matter requires the attention of the Deputy Commissioner.

B-338—2—[G.C.F.]

B.—Income.

8. The following table shows the total income realised by each municipality during 1897-98 as compared with that realised in the preceding year :—

Name of municipality.	Income from all sources, 1896-97.	Income from all sources, 1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti City ...	56,948 0 0	58,511 10 9	1,563 10 9	...
Do. Camp ...	18,176 11 2	12,427 11 2	...	5,749 0 0
Karinja	12,171 10 6	11,052 1 7	...	1,119 8 11
Akola	44,373 1 0	45,057 8 0	684 7 0	...
Khamgaon... ...	26,163 14 8	54,007 13 7	27,843 14 11	...
Shegaon	9,424 8 6	9,392 12 8	...	31 11 10
Akot	14,112 1 11	13,232 3 1	...	879 14 10
Ellichpur City ...	16,901 3 2	20,741 8 5	3,840 5 3	...
Do. Civil Station...	13,269 14 4	11,962 12 7	...	1,307 1 9
Buldana	14,835 12 1	15,002 0 2	166 4 1	...
Basim	13,079 9 5	14,867 15 10	1,788 6 5	...
Yeotmal	11,455 0 1	8,776 6 0	...	2,678 10 1
Total ...	2 50,911 6 10	2,75,032 7 10	35,887 0 5	11,765 15 5
		Net increase ...	24,121 1 0	

The net increase of Rs. 24,121 shown in the above table is not a real one, for under the head of income have been added the proceeds of Government securities sold by the Khamgaon committee to the amount of Rs. 27,500 to enable them to meet the cost of famine relief, while the transfer of primary schools to municipal management brought a contribution from Government to municipal revenues of Rs. 9,320, which, of course, is balanced by correspondingly increased expenditure. Deducting these items, the result arrived at is a *decrease* of Rs. 12,699 in the total income of the municipalities as compared with the previous year.

9. The sources from which this income was derived are shown below :—

Items.	Income in 1896-97.	Income in 1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—Municipal Rates and Taxes—				
Tax on houses and lands.	2,310 2 10	2,305 6 6	...	4 12 4
Tax on animals and vehicles.	2,423 8 0	2,898 8 6	475 0 6	...
Tax on trades and professions.	54,461 4 11	47,887 5 9	...	6,573 15 2
Tolls on roads ..	8,352 11 11	...	...	8,352 11 11
Water rate ...	15,455 8 6	19,555 11 5	4,100 2 11	...
Conservancy, including scavenging and latrine rates.	16,519 13 6	21,503 8 6	4,983 11 0	...
	99,523 1 8	94,150 8 8	9,558 14 5	14,931 7 5
II.—Realizations under Special Acts—				
From pounds ...	7,575 13 6	6,577 5 9	...	998 7 9

Items.	Income in 1896-97.	Income in 1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
III.—Revenue derived from Municipal property and powers apart from taxation—				
Rents of lands, houses, &c.	18,273 9 5	15,042 9 10	...	3,230 15 7
Sale proceeds of lands and produce of lands.	7,210 9 3	4,678 11 11	...	2,531 13 4
Conservancy receipts other than taxes and rates.	4,255 5 2	4,605 10 5	350 5 3	...
Fees and revenue from educational institutions.	3,311 4 1	5,104 8 11	1,793 4 10	...
Fees and revenue from medical institutions.	631 11 0	513 2 0	...	118 9 0
Fees and revenue from markets and slaughter-houses.	57,907 11 8	54,448 9 8	...	3,459 2 0
Miscellaneous ..	629 10 9	244 9 11	...	385 0 10
License fees on vehicles and animals.	472 0 0	1,570 8 0	1,098 8 0	...
Fines under Municipal Acts.	1,611 8 6	1,294 13 0	...	316 11 6
Interest on investments.	2,443 14 0	1,754 5 9	...	689 8 3
	96,747 3 10	89,257 9 5	3,242 2 1	10,731 12 6
IV.—Grants and Contributions for general and special purposes—				
For general and special purposes. From Government.	1,093 14 6	11,393 1 11	10,299 3 5	...
For general and special purposes. From Local Funds.	32,510 0 0	30,025 0 0	...	2,485 0 0
	33,603 14 6	41,418 1 11	10,299 3 5	2,485 0 0
V.—Miscellaneous—				
Sutta tax ...	3,987 8 0	8,778 2 0	4,790 10 0	...
Jaglia and local cess	1,366 2 6	1,157 14 10	...	208 3 8
Recoveries on account of service rendered to private individuals.	719 9 10	1,240 5 3	520 11 5	...
Other items ...	6,993 1 0	3,391 11 11	...	3,601 5 1
	13,066 5 4	14,568 2 0	5,311 5 5	3,809 8 9
VI.—Extraordinary and Debt—				
Sale proceeds of Government securities.	...	27,435 4 11	27,435 4 11	...
Advances and deposits.	395 0 0	1,625 7 2	1,230 7 2	...
Total ...	2,50,911 6 10	2,75,032 7 10	57,070 2 0	32,949 1 0
		Net increase ...	24,121 1 0	

The following are some of the principal causes of increase :—

(*1*) *Water-rate* (*Rs. 4,100*).—The increase is due to the collection of arrears in the Amraoti Town municipality.

(*2*) *Conservancy, including scavenging and latrine rates* (*Rs. 4,983*).—This was due to the collection of arrears in Amraoti and Ellichpur Cities; to the introduction of a scavenging tax at Yeotmal and Ellichpur Civil Station; and to the substitution at Basim of a tax under section 42 of the law for the latrine rates previously levied.

(*3*) *Fees and revenue for educational institutions* (*Rs. 1,793*).—The increase is due to the transfer of primary schools to municipal management, in consequence of which fees hitherto credited to the district fund are now credited to municipal revenues.

(*4*) *Grants and contributions from Government for general and special purposes* (*Rs. 10,299*).—This includes Rs. 962 paid from provincial revenues towards the cost of the poor-house at Akot, and the balance almost entirely represents the educational grant that accompanied the transfer of the primary schools.

(*5*) *Advances and deposits* (*Rs. 1,230*).—This increase is due to the famine, and includes deposits taken from contractors and recoveries of advances made for the payment of labourers on relief works.

(*6*) *License fees on vehicles and animals* (*Rs. 1,098*).—The increase occurred at Amraoti City, and was due to the activity in the carting trade consequent on the transport of large quantities of grain during the famine.

(*7*) *Sutta tax* (*Rs. 4,790*).—The increase occurred both at Akola and Khamgaon. At the former town it was due to the realization of arrears; at the latter to an increase of business, which, however, owing to local disputes among the shroffs, seems now to have ceased altogether.

The chief heads under which there has been a decrease of revenue are below stated :—

(*1*) *Tax on trades and professions* (*Rs. 6,573*).—This falling off is due to the exemption of Government servants from liability to the tax, so far as their salaries are concerned (*Residency Orders* Notification No. 310, dated the 17th November 1897), and would have been larger had it not been that a large sum was collected in Ellichpur City on account of arrears of previous years.

(*2*) *Tolls on roads* (*Rs. 8,352*).—This productive but discredited tax was levied at Amraoti City, Karinja, and Ellichpur City, but has now been abolished; hence the decrease.

(*3*) *Rents of lands, houses, serais, dák bungalows, &c.* (*Rs. 3,230*).—At Akola and Basim the decrease due to the resumption by Government of rents of grazing and other lands amounts to Rs. 2,579, and there are small items in other municipalities; but, on the other hand, there is an increase of Rs. 835 in Amraoti City which is not explained.

(*4*) *Sale proceeds of lands and produce of lands* (*Rs. 2,531*).—This is also due to the operation of recent orders under which building lands ceased to be dealt with by municipal committees.

(*5*) *Fees and revenue from markets and slaughter-houses* (*Rs. 3,459*).—Under this head the results of the year are very different in different municipalities. In Amraoti City there was a decrease of Rs. 5,191; in Khamgaon a decrease of Rs. 866; while at Akola there was an increase of of Rs. 2,014. The explanation of the committee of the first named town that the decrease was due to the "badness of the cotton season" seems to require elucidation seeing that the cotton crop of 1897-98 was an extremely heavy one. The cause assigned by the Chairman of the Khamgaon committee is that the failure of the crop of 1896-97 made the imports into the market at the commencement of the year under report much less than in the corresponding portion of the previous year, and this is probably the explanation of the Amraoti figures also.

(*6*) *Other items* (*Rs. 3,601*).—This difference is explained by the fact that in 1896-97 the Amraoti Camp municipal committee received a refund of Rs. 3,999-10-0 from the District Board on account of the cost of an

office intended to be used both by the Board and the municipal committee, the latter having relinquished its share in the building.

10. *Taxes levied in each municipality.*—The following table shows which of the several taxes leviable under the Berar Municipal Law were being levied in each municipality in the Hyderabad Assigned Districts on the 31st March 1898 :—

District.	Name of municipality.	Section 41 (1) A of the Berar Municipal Law. (a) Tax on buildings and lands.	(b) Tax on persons practising any profession or art or carrying on any trade.	(c) Tax on vehicles, animal, &c., used for riding, driving, draught, or burden, or dogs kept within municipal limits.	(d) Tax on animals and vehicles used for riding, driving, draught, or burden entering the municipality.	(e) Tax on menials and domestic servants.	(f) Octroi on animals for slaughter or goods brought within the municipality for consumption or use therein.	Section 41 (1) B. Tax on persons who reside or who practise any profession or art or who carry on any trade or calling.	Section 42. Scavenging tax.	Section 43. Water tax.	Remarks.
Amraoti.	Amraoti City.	...	...	...	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R. O. Notn. No. 295, dated 7th August 1894.	*R.O. Notn. No. 154-A., dated 11th September 1882, and R.O. Notn. No. 112, dated 9th June 1884.	R.O. Notn. No. 218, dated 12th December 1885.	
	Amraoti Camp.	No. 1221, dated 18th March 1891.	...	...	...	...	...	...	...	P. W. Secretary's No. 2-I., dated 7th January 1882.	
	Karinja.	†R.O. Notn. No. 72, dated 29th March 1898.	...	...	...	...	...	Govt. of India No. 2347-I.B., dated 23rd July 1896, and R.O. Notn. No. 6, dated 8th January 1897.	†R.O. Notn. No 71, dated 29th March 1898.	...	
Akola.	Akola...	†R.O. Notn No. 100, dated 15th April 1898	...	†R.O. Notn. No. 93, dated 14th April 1898.	...	..	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. Notn. No. 295, dated 7th August 1894.	*No. 3012, dated 27th November 1882, and †R.O. Notn. No. 186, dated 18th June 1898.	...	
	Khamgaon.	...	...	...	...	...	...	Do.	*R.O. Notn. No. 5, dated 10th January 1883, and †R.O. Notn. No. 45, dated 9th March 1898.	...	
	Shegaon.	...	...	†R.O. Notn. No. 48, dated 14th March 1898.	...	...	...	Do.	†R.O. Notn. No. 55, dated 18th March 1898.	...	
	Akot.	...	...	...	...	...	...	Do.	*R.O. Notn. No. 220, dated 21st October 1884, and †R.O. Notn. No. 49, dated 14th March 1898.	...	
Ellichpur.	Ellichpur City.	...	...	...	...	...	...	Do.	R.O Notn. No. 164, dated 28th May 1897.	...	
	Do. Civil Station	...	...	...	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895, and R.O. Notn. No. 251, dated 2nd July 1895.	R.O. Notn. No. 43, dated 13th February 1897.	...	
Buldana.	Buldana.	R.O. Notn. No. 30, dated 11th February 1896.	...	R.O Notn. No. 195, dated 12th July 1893.	...	...	...	...	...	R.O. Notn. No. 20, dated 28th January 1896.	
Basim.	Basim.	...	...	R.O. Notn. No. 86, dated 15th March 1897.	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. Notn. No. 295, dated 9th August 1894.	R.O. Notn. No. 86, dated 15th March 1897.	...	
Wun.	Yeotmal.	..	...	R.O. Notn. No. 347, dated 18th September 1894.	...	...	...	Govt. of India No 1154-I., dated 11th April 1895, and R.O. Notn. No. 242, dated 22nd June 1895.	R.O. Notn. No. 165, dated 28th May 1897.	...	

* Levied on the authority of by-laws sanctioned by the Resident under section 15, Act IV of 1873 (Punjab Municipal Act).
† Taxes sanctioned by the Resident with effect from 1st April 1898.

11. *Incidence of taxation per head of population.*—The incidence of taxation within municipal limits was 8 annas and 10 pies as compared with 9 annas and 3 pies in the preceding year, the fall being chiefly due to the exemption of Government servants from payment of the tax on trades and professions during the year under report. The incidence per head in each municipality compared with the average incidence of the past four years was as follows :—

Name of municipality.	1897-98. Rs. a. p.	Average of the past four years. Rs. a. p.
Buldana	1 6 9	1 6 4
Amraoti City	1 2 5	1 2 3
Basim	0 9 10	0 6 6
Yeotmal	0 9 8	0 9 6
Amraoti Camp ...	0 9 4	0 10 1
Akola	0 8 2	0 9 9
Ellichpur City ...	0 7 3	0 6 9
Khamgaon	0 6 9	0 9 4
Ellichpur Civil Station ...	0 5 4	0 4 0
Akote	0 4 4	0 6 8
Shegaon	0 3 2	0 3 0
Karinja	0 3 1	0 4 11

The most striking feature of this statement is the success with which the committee had in past years managed to preserve themselves from excessive taxation at Akola, a town which has a very heavy public debt, and most urgently requires that a large sum should be provided for expenditure in drainage works. It appears, however, that proposals have been sanctioned for a house tax, and for a tax on animals and vehicles used for riding and driving, with a view to restoring the deficit already caused by the exemption of Government officers from town fund tax and the further loss that will result from its entire withdrawal next year, and that the latrine cess rates have been revised, whereby the income from this tax is expected to be doubled. Khamgaon gets off very lightly; but then it has not the same needs and liabilities. Ellichpur City and Akot are decayed and impoverished. Shegaon is chiefly an agricultural town. At Karinja taxes on buildings and lands and a scavenging tax have lately been introduced and will send up the rate of taxation, and the civil station of Ellichpur is in the happy position of being able to pay its way without much taxation.

12. *Incidence of total income per head of population.*—The total income from all sources, including loans and grants for special and educational purposes, amounted to Rs. 2,75,032-7-10. Excluding loans and grants, the incidence of income per head in each municipality on its population was as follows:—

	Rs. a. p.		Rs. a. p.
Buldana	2 5 1	Basim	0 15 4
Amraoti City ...	1 15 2	Ellichpur Civil Station...	0 12 4
Akola	1 11 1	Shegaon	0 12 7
Khamgaon ...	1 8 9	Ellichpur City ...	0 11 8
Amraoti Camp ...	1 4 0	Karinja	0 11 3
Yeotmal	1 0 3	Akot	0 10 8

C.—*Expenditure*

13. *Proportion per cent of expenditure incurred by each municipality.*—The following table shows the total expenditure incurred by each municipality during the year of report as compared with the expenditure in the preceding year:—

Name of municipality.	Expenditure in 1896-97. Rs. a. p.	Expenditure in 1897-98. Rs. a. p.	Increase. Rs. a. p.	Decrease. Rs. a. p.
Amraoti City	54,252 0 0	61,497 3 0	7,245 3 0	...
Do. Camp	11,638 9 6	13,704 1 10	2,065 8 4	...
Karinja	9,959 7 9	10,812 14 8	853 6 11	...
Akola	43,021 11 7	53,841 9 8	10,819 14 1	...
Khamgaon	31,528 9 6	46,989 5 0	15,460 11 6	...
Shegaon	9,710 3 3	10,190 3 11	480 0 8	...
Akot	12,682 3 0	22,033 14 10	9,351 11 10	...
Ellichpur City	18,552 2 6	19,805 1 5	1,252 14 11	...
Do. Civil Station	9,347 9 10	10,573 4 10	1,225 11 0	...
Buldana	12,200 10 7	16,038 8 11	3,837 14 4	...
Basim	15,015 0 11	14,812 14 1	...	202 2 10
Yeotmal	13,532 0 3	9,256 6 7	...	4,275 9 8
Total ...	2,41,440 4 8	2,89,555 8 9	52,593 0 7	4,477 12 6
		Net increase ...		48,115 4 1

14. In the next table a comparison is made of the proportion per cent. expended by each municipality under each of the several heads of expenditure :—

Items.	Amraoti City.		Amraoti Camp.		Karinja.		Akola.		Khamgaon.		Shegaon.		Akot.		Ellichpur City.		Ellichpur Civil Station.		Buldana.		Basim.		Yeotmal.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
General Administration and Collection Charges.																								
General administration	8·2	3·0	6·4	6·5	6·5	11·3	2·5	2·8	3·9	2·2	5·2	5·0	6·3	3·7	3·0	2·7	4·0	7·2	4·9	3·0	5·3	6·1	3·2	4·7
Office establishment	1·7	1·9	...	...	...	1·5	2·5	1·0	1·9	1·4	1·9	1·8	3·6	4·8	2·9	2·6	1·5	1·0	1·2	0·9	0·3	1·9	3·1	2·5
Collection of taxes, including bonded warehouses	2·4	0·2	...	...	...	...	1·9	...	$·3	0·2	0·5	0·3	0·4	2·4	...	1·3	8·7	6·4	8·1	...	...	0·4	2·1	3·2
Survey of lands	0·5	0·2	...	...	...	1·6	0·6	0·4	0·4	0·4	0·4	0·3	0·4	2·4	...	0·6	0·2	0·5	0·2	0·5	0·5	0·5	0·2	1·0
Refunds	0·7	0·6	1·	...	...	...	0·1	...	1·0	1·0	1·2	1·3	0·9	1·0	...	0·6	0·5	0·5	0·6	0·6	0·1	0·1	...	...
Pensions and gratuities	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Law charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public safety.																								
Fire (establishment, purchase of fire engine, buckets, &c.)	0·3	0·2	...	...	...	...	...	...	0·4	...	...	...	...	...	...	...	...	...	1·0	...	...	0·2	0·2	0·4
Lighting (establishment, purchase of lamps, oil, &c)	4·5	3·5	6·1	4·7	5·0	6·9	2·4	1·9	4·2	2·2	7·0	6·0	4·4	3·1	5·4	5·4	5·3	4·7	2·1	1·9	1·6	1·6	6·0	6·2
Rewards for destruction of wild animals and snakes	...	...	...	...	...	...	...	...	...	...	...	...	0·1	...	...	...	...	...	...	...	...	0·1	...	...
Public health and convenience.																								
Water-supply { Capital outlay	...	...	...	4·8	...	...	...	20·5	11·1	35·8	4·1	...	...	...	...	...	...	...	...	...	...	1·7	6·3	5·9
Establishment, repairs, &c.	15·7	9·6	11·9	6·0	1·1	...	10·2	13·1	8·2	12·9	0·5	5·9	0·3	1·4	1·6	1·0	...	...	30·8	20·4	5·4	1·7	...	3·5
Capital outlay	0·3	7·2	...	...	...	...	...	0·1	...	...	6·2	18·7	...	3·9	...	1·3	0·1	...	8·6	...	12·5	3·1	1·0	...
Drainage ... { Establishment and repairs	2·0	2·4	...	0·2	...	...	0·8	0·8	3·4	1·7	1·0	0·3	3·6	2·7	...	...	...	...	0·5	0·7	1·3	1·2	...	0·6
Conservancy (including road and watering and latrines)	22·5	27·3	13·4	15·7	20·6	18·0	19·9	15·3	18·3	11·8	28·4	28·6	35·4	19·6	52·9	47·3	36·5	39·9	8·0	6·7	19·9	27·4	22·9	33·8
Hospitals and dispensaries	2·8	2·8	...	0·1	...	...	4·1	3·6	8·1	6·2	5 1	5·8	1·3	1·4	5·6	7·1	...	1·3	...	1·3	...	...	...	...
Vaccination	0·8	0·8	0·2	0·3	0·4	...	0·4	0·1	0·3	0·1	0·4	0·1	0·9	0·3	0·2	0·2	6·2	0·4	0·3	0·1	0·8	0·1	1·2	1·2
Markets and slaughter-houses	1·1	0·9	0·3	0·4	7·9	7·0	8·5	4·9	5·3	3·1	7·5	4·2	6·8	3·1	0·1	0·4	0·9	0·8	4·6	1·3	10·2	7·7	1·3	1·5
Pounds	0·7	0·8	1·8	2·3	1·0	1·4	0·4	0·3	0·4	0·3	3·2	2·8	...	0·3	1·2	1·1	1·9	1·6	0·9	0·9	0·4	0·4	0·8	1·6
Dak bungalows and serais	0·3	0·2	5·5	2·0	1·4	1·3	1·1	0·6	2·7	0·8	0·9	1·7	0·3	0·2	...	...	10·7	7·8	13·2	...	4·3	1·4	1·0	2·1
Arboriculture, public gardens, &c.	0·7	0·5	19·2	15 4	...	...	5·0	2·9	0·8	0·4	0·2	...	5·4	1·3	0·9	0·9	1·0	0·9	...	0·2	7·5	7·6	8·2	4·0
Registration of births and deaths	0·4	0·4	1·0	1·0	...	...	...	...	..	0·1	...	0·1	1·0	0·7	0·1	...	1·0	...	...	0·2	...	0·1	...	0·6
Public Works.																								
Establishment	1·2	0·9	...	...	1·6	1·5	1·3	1·2	1·5	1·1	2·8	2·7	0·3	0·5	...	0·9	6·7	...	...	...	2·4	2·4	1·1	2·5
Buildings	0·8	0·1	16·8	6 8	3·2	18·6	0·2	0·1	6·2	2·0	12·7	...	13·9	10·3	4·1	6·0	20·8	16·5	8·7	3·4	0·3	24·7	29·5	1·4
Roads	3·4	7·2	...	...	33·8	...	13·7	4·7	6·2	...	5·4	0·5	4·9	3·9	5·4	6·0	...	2·6	...	...	12·4	...	8·4	4·3
Stores	...	...	...	...	0·1	...	...	0·5	3·0	...	...	...	0·2	0·1	...	0·1	...	...	...	...	...	...	0·1	0·2
Public Instruction.																								
Schools and colleges	6·2	9·5	...	...	13·7	25·5	...	8·1	...	...	...	...	4·8	11·8	...	...	...	...	4·8	9·1	...	...	1·2	15·0
Contributions	...	...	5·2	4·4	...	...	6·3	...	11·8	7·4	3·2	8·1	...	...	15·2	18·2	...	...	...	...	1·0	1·0	...	...
Libraries, &c.	0·7	0·5	...	...	...	...	0·4	0·2	0·6	0·4	...	...	0·4	0·5	0·5	0·4	...	...	...	...	0·8	0·8	...	...
Contributions.																								
For general purposes	...	...	...	6·8	...	...	...	...	0·3	0·8	0·3	0·2	0·2	...	1·6	1·4	...	...	1·4	1·1	...	...	...	...
Miscellaneous.																								
Actual cost of work done by private individuals	0·	1·2	...	...	...	1·5	...	...	0·4	0·1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Other items	1·	...	...	9·0	...	0·5	1·8	0·7	1·3	0·9	1·6	1·0	3·3	1·0	0·7	1·3	1·0	...	0·3	14·2	0·3	0·3	3·1	3·8
Miscellaneous	0	0·9	4·0	6·7	...	...	1·8	0·7	1·6	1·3	1·6	1·0	3·3	1·0	0·7	...	1·0	...	0·3	0·7	0·3	0·4	...	...
Famine relief	...	...	...	...	...	...	...	4·3	1·6	6·9	...	9·6	...	...	...	...	...	...	...	...	9·2	4·0	...	...
Extraordinary and debt	13·2	11·4	6·9	5·8	3·0	1·8	15·9	11·9	0·8	0·2	...	...	0·8	0·5	...	...	4·9	20·1	...	...	8·5	3·4	...	...

This table brings out the leanings of the different municipalities as follows :—

Khamgaon, now no longer undisputed queen of Berar cotton markets, chiefly prides itself on its tank, and 35·8 per cent. of the expenditure of the year went to the deepening of it (and thereby providing work for starving people). Buldana also spent a large share of its income in paying for and maintaining its water-works. Conservancy is the object to which Ellichpur City and Ellichpur Civil Station devoted a very large proportion of their funds, and in

this respect they are followed at no very long interval by Yeotmal and Amraoti Town; while Akola chiefly turned its attention to the payment of its debts (as it will unfortunately have to do for some time to come), to water-supply, and conservancy. In regard to expenditure on roads, Basim is easily first, but Karinja and Ellichpur Civil Station are also far ahead of all others. Arboriculture receives most attention in Amraoti Camp. The construction and maintenance of drains was not a matter upon which much was spent anywhere, except at Amraoti Town and Shegaon, perhaps because it requires skilled labour and did not supply work suitable for famine relief. It is not easy to ascertain from the accounts how much was actually spent on the famine during 1897-98, as a good deal of the expenditure comes under other heads, such as water-works at Khamgaon and roads at Basim, and the committees have modestly said very little about the matter in their reports; but the municipalities of the south and west of Berar all contributed with some liberality to the succour of the starving and distressed. Establishment charges naturally appear highest in small municipalities like Karinja and Ellichpur Civil Station, though Yeotmal manages to spend a much smaller percentage of its income in this way than the first named. But the cost of collecting taxes is far higher at Akot than anywhere else, though this does not appear to be justified by the results.

The main variations in the expenditure for the year under report and the previous year of the different municipalities are as follows :—

Amraoti Town.—There was an increase of Rs. 4,175 under the head of "Conservancy establishment" which is not explained, but I assume that it was connected with the precautions taken against plague. Increased activity in the construction of drains accounts for an increase of Rs. 4,292. The transfer of the primary schools to municipal management raised the expenditure on education by Rs. 2,123; and Rs. 2,588 more was spent on construction and maintenance of roads, the bulk of that sum going towards compensation for houses taken up in order to enable streets to be widened.

On the other hand, there is a decrease of Rs. 2,617 under "water-supply," Rs. 1,860 under "markets and slaughter-houses," and Rs. 1,495 under "miscellaneous," which items are not explained.

Akola.—Rs. 11,037 was paid against the water-works debt during the year under report, and there was an increase of Rs. 2,669 owing to the extra cost of pumping water from the said works, due both to increased rates of payment to the Public Works Department and to operations going on a month longer than in the previous year. The change of system for the maintenance of the schools cost Rs. 1,676, and Rs. 1,902 was the extra charge for the up-keep of a poor-house and the payment of compensation for dearness of grain to the poorer servants of the committee.

The decrease of Rs. 3,345 under Public Works is explained on the ground that the whole time of the establishment was taken up in supervising the breaking of stone which was established as a famine relief work, and road repairs had to be stopped.

Khamgaon.—The increased expenditure in this municipality appears to have been chiefly incurred in the struggle against the famine. Rs. 16,812 were spent on deepening the tank (a relief work of utility), and Rs. 3,239 on a poor-house. But the fall in level of the water in the tank necessitated pumping operations, and this also led to an increase of Rs. 3,426 under the head "Water-works establishment, &c." There was a decrease of Rs. 1,006 on roads, for, it is explained, the committee had not money enough to repair them thoroughly.

Akot.—There was an increase of Rs. 2,659 under "Public Instruction" owing to the same cause as in other municipalities, and of Rs. 4,211 owing to the maintenance of a poor-house during the famine and the payment of compensation for dearness of grain.

Shegaon.—There was a decrease of Rs. 1,237 under "Buildings," as there was no expenditure under that head.

Buldana.—The increase of Rs. 2,279 under "Other items" represents the expenditure on the poor-house and on relief works. There was also an increase in the payment towards the extinction of the water-works loan to the amount of Rs. 2,701.

Yeotmal.—The increase under Public Instruction here amounted to Rs. 1,229. The decrease of Rs. 3,862 under Public Works was due to the fact that in 1896-97 a school was repaired at a considerable cost and a "Jubilee library" and a vaccine shed purchased.

Basim.—The introduction of the new conservancy tax, while it largely added to the income, brought about an increase of expenditure on establishment to the amount of Rs. 1,071, and famine relief works raised the expenditure on roads of Rs. 1,786. On the other hand, there was a decrease of Rs. 1,425 in the construction of drains.

15. *Public Wokrs.*—The following table shows the original works costing Rs. 500 and above executed by the several municipalities during the year :—

Name of municipality.	Nature of work.	Total estimated cost.	Amount expended in 1896-97.	Amount allotted for the year 1897-98.	Amount spent during the year 1897-98.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Amraoti City.	Construction of a drain in the old wood market at Amraoti ...	528	...	528	528	
	Construction of a public latrine with 10 seats in Hamalpura at Amraoti	661	...	661	661	
	Making certain additions to the public latrine at Amba gate, Amraoti	500	...	500	500	
	Construction of a latrine with 20 seats outside Kholapur gate at Amraoti	500	...	500	500	
	Do. 20 seats outside Nagpur gate at Amraoti.	500	...	500	500	
Karinja ..	Construction of 8 new roads in Karinja	1,316	...	816	816	
	Construction of 6 new slab drains in Karinja	615	...	270	269	
Akola ...	Making certain additions to the in-patient's ward of the Charitable Dispensary at Akola ...	1,128	282	280	280	
Khamgaon..	Removing silt from the Januna tank at Khamgaon... ...	20,298	3,496	16,812	16,812	
Shegaon ...	Construction of road-side drains at Shegaon	625	...	625	625	
	Do. of side drains to the outfall drain at Shegaon ...	775	...	775	775	
Akot ...	Construction of a store godown ...	500	...	500	489	
	Do. of bazar shops at Akot	500	...	500	495	
	Construction of a new road from Chaurasta in Shanwara to the temple of Maruti near Somwarwes	500	...	500	79	
	Construction of two drains on both sides of new road from Chaurasta in Shanwara to the temple of Maruti near Somwarwes ...	1,500	...	1,500	856	
Basim ...	Construction of first length of drain in part of the town of Basim	1,950	1,257	500	457	
	Purchasing a Horbury's privy for the town of Basim	500	...	475	475	
	Stone-metalling town main road of Basim	1,000	...	1,000	950	
Yeotmal ...	Construction of two wells in Chamarpura and Nawapura in Yeotmal	550	...	550	550	

16. *Public gardens.*—The following table shows the income derived from public gardens and the expenditure incurred on them:—

Name of municipality.	Number of public gardens.	Sale proceeds of garden produce, plants, &c.	Expenditure.	Surplus credited to Municipal Funds.	Deficit made good from Municipal Funds.
		Rs. a. p.	Rs. a. p.		Rs. a. p.
Amraoti City	1	...	...	...	...
Do. Camp ...	1	323 14 7	1,169 15 5	...	846 0 10
Karinja	...	...	...	...	...
Akola	3	418 5 6	1,423 4 7	...	1,004 15 1
Khamgaon	2	284 3 4	756 4 3	...	472 0 11
Shegaon	...	...	...	...	...
Akot	1	83 14 6	177 15 5	...	94 0 11
Ellichpur City	1	120 9 6	171 10 4	...	51 0 10
Do. Civil Station ...	2	220 13 9	827 0 2	...	606 2 4
Buldana	1	508 3 9	1,179 3 5	...	670 15 8
Basim	1	483 5 8	898 4 10	...	414 15 2
Yeotmal	3	...	...	...	...

The expenditure on the Amraoti Camp garden is in excess of the income. The Deputy Commissioner says that it has been decided to lease it out at Rs. 81 a year.

There are no gardens at Amraoti City, Karinja, and Shegaon.

The expenditure on the garden at Akola was treble the amount realized as sale-proceeds of the produce. The decrease in the income during the year is attributed to the failure of the garden wells. It is recognized that the temple garden cannot be worked to any advantage by the committee, and the Deputy Commissioner has been attempting to lease it with the condition that the centre portion is to be kept up as a public garden; but nothing has been arranged so far.

In Khamgaon there are two gardens, one of which is situated in the town, the other being near the Januna tank. The town garden has been leased for five years. The income from the other garden was very small, and this apparently was due to bad management only.

The Akot garden was leased out for five years from July 1897, but considerable expenditure was incurred on this garden notwithstanding, of which no explanation has been given.

The receipts from the Ellichpur City and Basim gardens are more than half the outlay, which seems satisfactory; but the first named committee is not content, and has arranged to lease the garden.

The results of the upkeep of the Ellichpur Civil Station garden were very unsatisfactory, but steps have been taken to reduce the expenditure.

In the year 1896-97 great improvement was shown in the management of the Buldana garden, but in the year under report the results are less satisfactory.

In Yeotmal there are three gardens, of which two were leased out for a sum of Rs. 150 per annum, and the third garden is maintained by the Jail Superintendent for the benefit of the prisoners. The Deputy Commissioner is in favour of the gardens being worked by the committee on the ground that, if leased out, their rent would go to the Imperial coffers.

I am inclined to doubt whether economy in the management of gardens is not being pushed too far. I agree with the Deputy Commissioner of Wun that as the primary object of municipal gardens is to give pleasure to the people, they should not be expected to pay; indeed, it is hard to see why they should be expected to pay any more than arboriculture when confined to the sides of roads. Of course they are luxuries, and it is a question for each

municipality whether it can afford one; but some municipalities can (Ellichpur Civil Station for instance), and in such cases it seems bad policy to starve the garden and defeat the object with which it was created in order to satisfy a theory that the expenditure should not exceed a certain proportion of the receipts. To me it appears that there either should be good gardens or none at all. Either the gardens should be leased out or they should be kept up in a manner to cultivate the minds of the people in the love of the beautiful in nature.

17. *Prosecutions.*—The statistics of prosecution for municipal offences during the year of report and the preceding year are compared in the following table :—

Name of municipality.	Number of persons sent for trial.		Number of persons convicted.		Amount of fines inflicted.					
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.			1897-98.		
1	2	3	4	5	6			7		
					Rs.	a.	p.	Rs.	a.	p.
Amraoti City ...	166	544	158	521	135	0	0	197	6	0
Do. Camp ...	196	125	196	119	80	6	0	60	7	0
Karinja	118	307	116	263	49	15	0	78	15	0
Akola	271	167	251	163	318	14	0	187	3	6
Khamgaon ...	227	57	215	52	188	3	0	113	12	0
Shegaon	95	121	93	118	49	0	0	50	2	0
Akot	75	135	57	127	114	6	0	193	6	0
Ellichpur City ...	143	125	135	120	24	8	3	119	9	0
Do. Civil Station..	133	70	121	63	108	0	0	44	9	0
Buldana	52	21	52	21	45	6	0	14	14	0
Basim	238	240	231	223	274	14	3	213	6	6
Yeotmal	98	114	94	112	223	0	0	71	3	0
Total ...	1,812	2,026	1,719	1,902	1,611	8	6	1,294	13	0

There is an increase in the number of persons sent up for trial, and the six municipalities which have contributed towards this result are Amraoti City, Karinja, Shegaon, Akot, Basim, and Yeotmal. The explanation for the decrease at Akola is that it is due to poverty and distress during the famine, and for Khamgaon that it is to be charged to the apathy of the police. The fact is that the matter is one in which municipal members do not generally interest themselves in the least, and everything depends on the extent to which the Deputy Commissioner or other officer directing the affairs of the committee personally interferes to enforce the rules of sanitation. The percentage of prosecution to population is as follows :—

	1896-97.	1897-98.
Amraoti Camp	4·1	2·6
Karinja... ...	0·8	2·1
Basim	1·9	1·9
Amraoti City	0·6	1·8
Yeotmal	1·5	1·7
Shegaon	0·8	1·1
Akot	0·4	0·8
Akola	1·2	0·7
Ellichpur Civil Station ...	1·4	1·7
Buldana	1·6	0·6
Khamgaon	1·4	0·4
Ellichpur City	0·5	0·4

Brief review of the finances of each municipality and matters connected with its administration.

18. *Amraoti City.*—The income (Rs. 58,512) rose to the amount of Rs. 1,563 ; but this was overbalanced by an increase of Rs. 7,245 in expenditure, which amounted to Rs. 61,497, so that the balance at the close of the year was only Rs. 13,695 against Rs. 16,680 on the 31st March 1897. On the other hand the liabilities of the committee were reduced from Rs. 16,882 to Rs. 9,882.

The principal items of expenditure were as follows:—

	Rs.
Conservancy	16,775
Water-supply	5,885
Schools and libraries	6,108
Drainage	5,906
Markets and slaughter-houses ...	4,261
Roads	4,420
Fire-engine and lighting ...	2,293

In the words of the Vice-Chairman, the municipality is fast approaching a financial crisis. The committee has lost income by the exemption of Government servants from the town fund tax, the abolition of the naka tax, and the resumption of ground rents, while the expenditure is increasing with the growth of the town in population and importance. There is still a great deal to be done in the construction of drains to carry sullage water out of the town and the improvement of sanitation generally, and it is clear that a great deal of money must be raised. The Deputy Commissioner hopes that the receipts from the proposed tax on vehicles and animals entering the town, if sanctioned, and better administration of the funds, will restore the financial situation. But no proposals for a revival of this tax have been received.

In some respects the state of affairs in this municipality is not creditable to the management. The collection of taxes has not been efficiently supervised. The town stands last on the list as regards the percentage of the revenue of the year recovered, and the outstandings amounted altogether to Rs. 9,900 on the 31st March last. It appears that a considerable portion has since been collected, and the Deputy Commissioner states that the matter is receiving his personal and continued attention. But he reports also that the office has been working very badly, and that the records are in a state of chaos. The Treasury Officer has for some time been employed in making a thorough scrutiny of the accounts, and the matter will be closely gone into by myself.

The committee appear to have shown great energy in making house to house inspections and in getting the town generally cleaned up and put into order to resist the threatened introduction of the plague; and among other precautions the existing drains were thoroughly overhauled and a considerable length of new ones constructed. In all these matters Dr. Khot appears to have taken the leading part, and he has earned the thanks of the town by the excellent arrangements he is reported to have made to provide it with water when the tank and wells constructed by the Public Works Department had failed. And he has devised a scheme for carrying sullage water to a sewage farm outside the town. His good work is warmly acknowledged by the Vice-Chairman, Mr. G. S. Khaparde, and by the Deputy Commissioner.

19. *Amraoti Camp.*—There was a decrease of Rs. 5,749 in income (Rs. 12,428) and an increase of Rs. 2,088 in expenditure (Rs. 13,704), and the closing balance was Rs. 9,601, or Rs. 1,276 less than in the previous year. But the debt was reduced from Rs. 3,459 to Rs. 2,659.

The decrease in the revenue does not in any way reflect on the management of the committee, as it was due to a smaller grant from surplus pound collections, and to the fact that to the revenue of the previous year was added a refund from the District Board in respect of the cost of the building that was originally intended for the offices of both bodies.

The increased expenditure was due to the payment of compensation for the dearness of grain and the refund to Government of fees levied from grazing lands.

The water-supply from the Wadali tank again failed, and the residents were with difficulty supplied through the pipes with water drawn from wells. The Superintending Engineer has given it as his opinion that the tank is quite sufficient to supply the station in ordinary years; but the Deputy Commissioner urges that provision should be made for years of short rainfall. The proposals of the committee under this head should be separately submitted. The Deputy Commissioner brings to notice the untiring energy of Mr. George, the Secretary.

20. *Karinja.*—The income, which decreased by Rs. 1,120 owing chiefly to the abolition of the *naka* tax, came to Rs. 11,052, and the expenditure, with an increase at Rs. 853 due to enhanced educational charges consequent on the transfer of primary schools to municipal management, amounted to Rs. 10,812. The closing balance was Rs. 39,744, and the committee have invested Rs. 20,000.

Captain Horsbrugh appears to have succeeded in galvanizing the committee into some sort of activity, and he hopes that Mr. Sorabji Shapurji, the Chairman, whose energy he commends, will soon effect a considerable improvement in the administration of affairs. The *naka* tax has been replaced by one on houses and buildings, and a drainage scheme has been sanctioned; the bed of the tank has been cleared, and the increased number of prosecutions is evidence that more attention is paid to sanitary matters. The financial state of the municipality is not by any means unsatisfactory, and the committee ought to have no difficulty in supplying the wants of their town.

21. *Akola.*—Income Rs. 45,057; expenditure Rs. 53,842. There was an increase of Rs. 684 in the income and an increase of Rs. 10,819 in expenditure due, as before noted, to payments against the water-works loan, heavier pumping charges, extra payments for education, and the cost of the poor-house. The balance at the close of the year was Rs. 29,863, or Rs. 8,785 less than in the previous year; but the liabilities were reduced from Rs. 1,13,400 to Rs. 1,07,100.

The chief items of expenditure were—

	Rs.
Water-supply	18,099
Repayment of loan	6,300
Conservancy	8,212
Schools and libraries	4,507
Markets and slaughter-houses	2,653
Roads	2,534
Hospitals and dispensaries	1,946
Lighting	1,012

This municipality has been entirely crippled by its praiseworthy efforts to provide a supply of pure drinking water. The scheme as carried out at an enormous cost by the Public Works Department acts well enough in ordinary years, but has broken down during the late drought; and the water at the head works has been pumped month after month to a level that would allow of its flowing into the town at a cost, as I understand, of about Rs. 800 a month. The debt for the water-works is still over a lakh of rupees, and the source from which the money was to come to pay it off—the sutta tax—is fast drying up. Thus an increase of income is most urgently required in this municipality. The committee have imposed a new scavenging tax at increased rates, and have sent up for sanction proposals* for a house tax and a tax on animals and vehicles kept in the town for riding and driving. They meet very frequently to discuss business, but have allowed the collection of their revenue to fall a good deal into arrears. The Deputy Commissioner has mentioned the names of Messrs. Aziz-ud-din, Assistant Commissioner, Patwardan, Sharman,

* These taxes have since been sanctioned.

Shankar Govind, and Damle for the good services done by them in this municipality.

22. *Khamgaon.*—Income Rs. 54,008; expenditure Rs. 46,989. There was an apparent increase of revenue (chiefly due to the sale of Government securities) of Rs. 27,843 and an increase in expenditure of Rs. 15,460, the final result being that the balance at the close of the year rose from Rs. 4,943 in 1896-97 to Rs. 11,413; but the investments of the committee were reduced from Rs. 50,000 to Rs. 22,500—that is to say, the financial state was Rs. 20,481 worse at the end of the year than at the beginning of it.

The principal charges were—

	Rs.
Water-supply	22,851
Conservancy	5,560
Schools	3,494
Poor-house	3,239
Dispensary	2,897
Markets and slaughter-houses	1,462
Lighting	1,019

Khamgaon contributed nobly to the work of succouring the sufferers from famine, and, as stated above, dipped deeply for that purpose into the fund that had been set apart for the maintenance of the water-works. The total amount spent in this way, including the cost of the poor-house and the relief work opened at the Januna tank, amounted to Rs. 20,051. The committee may some day reap some return for the money spent in deepening the tank; but the sutta tax, from the proceeds of which the water-work fund was formed, is likely to yield very little, if anything, in future; and the prospects of restoring the fund to its former figure are very remote. In fact the income of the town is no longer equal to its ordinary requirements. The actual receipts during the year amounted to Rs. 26,572, and the expenditure, deducting the cost of famine relief and of pumping water into the town, which it is hoped will not be necessary again for many years to come, was Rs. 26,938, and it is clear that the committee must seriously take stock of their situation and take steps to raise more revenue. The incidence of taxation (6 annas 9 pies) is very low in this municipality. In fact the inhabitants pay nothing but the town fund tax and the small charge for cleaning their latrines, and the time has come for them to put their hands a little deeper into their pockets. There has been considerable laxity about the collection of arrears, and the falling off in prosecutions for nuisances seems to indicate carelessness about sanitary matters; and altogether there is scope at Khamgaon for the energies of a good sub-divisional officer.

The Deputy Commissioner wishes to place on record that Captain Morris did excellent work there, and, I understand, managed all matters connected with the large relief operations with great zeal and efficiency. Mr. Papa George is also thanked by the Deputy Commissioner for the assistance rendered by him.

23. *Shegaon.*—Income (Rs. 9,393) and expenditure (Rs. 10,190) remained about the same as in the previous year, and nearly balance each other. The amount in hand at the end of the year was Rs. 3,530; the largest item of expenditure was Rs. 2,909 on conservancy, and Rs. 1,400 were spent in additions to the drainage system, which is really a remarkably perfect one for a town with so small an income. The cost of famine relief was Rs. 978.

The pressing want of Shegaon is water-supply, for the wells of the town are brackish and are apt to run dry, and so is the tank. I understand that a "ring bund" was commenced by the Public Works Department below the embankment of the tank as a famine relief work, and was intended to catch the leakage, but has not been completed. Mr. Rich, the Chairman, writes strongly in favour of his scheme for supplying the town from wells sunk below the tank, and states that the experiment made by the committee shows that they might be relied on to furnish a sufficient quantity of water. The proposals of the committee on this point should be sent up separately.

The collection of revenue is not neglected at Shegaon, and attention is being paid to sanitary matters; and Mr. Rich is entitled to thanks for the interest he has taken in municipal affairs and the time and trouble he has devoted to them.

24. *Akot.*—Receipts (Rs. 13,232) fell off by Rs. 879 and expenditure (Rs. 22,034) increased by Rs. 9,351, and the balance at the credit of the committee declined from Rs. 21,173 to Rs. 12,371.

Rs. 3,589 were spent in famine relief (poor house), Rs. 4,315 on conservancy, Rs. 2,277 on "buildings" (in which a new road and its side drains seem to have been included), Rs. 3,263 on schools and libraries, and Rs. 1,065 on the collection of taxes. This last item is a very large one and should be explained, as it amounts to over 7 per cent. of the income for the year.

The uncollected balances are not very large, and there appears to have been more activity in keeping down nuisances. Now that a large number of lands have been acquired by the committee and set apart for conservancy purposes, there is no excuse for the state of things that used to exist, and the committee should see that their town is kept clean. That is their principal duty. It goes hard with Akot when cholera gets a footing there; and with the shadow of the plague still over the land, they should feel that their responsibility is very great. They can afford to pay for an increased conservancy establishment, if necessary, and for the more frequent and effectual flushing of drains. But their work should not be confined to the open roadways. What is especially necessary is that they should relax no efforts to induce house-owners to keep their premises clean.

25. *Basim.*—The income was increased by Rs. 1,788, and amounted for the year to Rs. 14,867. There was a slight falling off in expenditure, which came to Rs. 14,812; and the closing balance was Rs. 6,165, almost the same as in 1896-97. It was the increased receipts under the revised scavenging tax that recouped the losses under town fund tax and enabled an equilibrium to be maintained.

The largest expenditure was Rs. 4,053 on conservancy, but a considerable sum (Rs. 3,652) was devoted to road making, which was the form that relief works took in this municipality. Markets and slaughter-houses cost Rs. 1,139; Rs. 1,131 was spent on arboriculture, and Rs. 585 on famine relief.

The outstanding balance for collection is very small; attention is evidently paid to the prevention of nuisances (Basim stands third in the list for the number of prosecutions instituted), and the municipal garden has been made to pay half the cost of its up-keep. This municipality appears to have been satisfactorily managed under Mr. Rustomji Faridonji's superintendence, and the Deputy Commissioner brings to notice the services of Mr. Shesh Rao Raghunath, who has long and efficiently held the Secretaryship.

26. *Buldana.*—The income varied little from that of the previous year, and amounted to Rs. 15,002. The expenditure, however, rose from Rs. 12,200 to Rs. 16,038, and the closing balance fell from Rs. 8,344 to Rs. 7,307. The loan for the water-works was, however, cleared off during the year by a payment of Rs. 3,201. The maintenance of the water-works is the chief charge on this municipality, and Rs. 3,270 was paid under this head; arboriculture cost Rs. 1,474 and schools Rs. 1,451; but the expenditure on conservancy only amounted to Rs. 1,074; Rs. 1,341 was spent on famine relief works, and Rs. 937 in keeping open a poor-house during the period of distress.

The water supply was good and sufficient after the commencement of the monsoon, though pumping had to be resorted to in the hot weather months and till the water fell below the level of the suction pipes, after which it had to be taken out by hand.

The old balances are small, and a very satisfactory proportion of the demand of the current year has been collected.

The results of the management of the public garden were not nearly as satisfactory as in the previous year owing, it is explained, to insufficiency of water; but it is not stated whether the tank above the garden dried up.

There were only 21 prosecutions for municipal offences. No explanation is offered, and it is natural to attribute it to a lenient view being taken by the committee of the nuisances which cannot fail to take place under such circumstances.

27. *Yeotmal.*—Receipts came to Rs. 8,776, being a falling off of Rs. 2,678 ; but expenditure decreased from Rs. 13,532 to Rs. 9,256. The closing balance was Rs. 1,978 against Rs. 2,459 in the previous year.

The decrease in expenditure, as before explained, is under the head of "Buildings."

Conservancy (Rs. 3,129) forms the largest item of expenditure, and schools (Rs. 1,388) is the only other one of any importance. The municipality is a poor one, but it has imposed a tax on animals and vehicles, and the incidence of taxation is not so low as in most of the others. This fact should make the committee particularly careful to collect the whole of the proceeds of their taxes promptly ; but they seem to attach little importance to this matter. They have dawdled over the collections with the result that there are outstandings to the amount of Rs. 1,643, and that a fifth of this sum will have to be remitted. Their explanation in regard to the arrears of the vehicle tax and town fund tax illustrates the spirit in which this matter is taken up by them: "Those who keep carts are not easily got at to pay the tax, and the committee had in several cases to request the District Magistrate to recover the arrears ;" and "there were only three months left to recover it (the town fund tax), hence the balance." They should have applied for warrants for the recovery of the amount due from every one who neglected to pay after proper warning had been given. The Deputy Commissioner should in future watch their collections and see that they are not trifled over.

From Captain Mauduit's notes it appears that the chief sanitary drawback to Yeotmal is the C Class forest land to the west of the town and station on which the *palas* scrub springs up again as soon as it is cleared off, and not only keeps away the breeze and breeds malaria, but is used as a latrine by the townspeople. A report should be submitted as to the manner in which it is proposed to deal with it.

28. *Ellichpur Civil Station.*—Receipts fell from Rs. 13,269 to Rs. 11,962, and there was an increase of Rs. 1,226 in expenditure, which amounted to Rs. 10,573. The balance at the close of the year was Rs. 11,004 against Rs. 9,614 in the year 1896-97.

The expenditure on conservancy was Rs. 4,215 and on roads Rs. 1,748 ; while Rs. 523 was spent in compensation for dearness of grain and Rs. 196 on a small relief work.

This little municipality is in a solvent condition, though taxation is low, and has had nothing on its mind for some time past except an uneasy feeling that it ought perhaps to be spending money and getting into debt over a costly drainage scheme. A very expensive one was prepared for drains at the sides of all the roads and a main to carry the sullage water to a low-lying field at a great distance from the town ; but this has been dropped as utterly unsuitable to the place. Side drains would not run here, where the water-supply is derived from wells, and there is little wastage, and would only become cess-pools in the dry months ; and all that is required is a few main drains to enable storm water to run off quickly into the river.

The outstandings are heavier than they should be ; and there has been a considerable falling off in municipal prosecutions, which the Secretary says were rendered unnecessary by the example made of offenders during the previous year.

The Deputy Commissioner again pays a tribute to the untiring energy of Mr. Ganesh Nagesh, the Secretary, who keeps his roads in particular in most perfect order.

29. *Ellichpur City.*—The financial condition of this municipality is very different to that of the Civil Station. The income of the year was Rs. 20,741 and the expenditure Rs. 19,805—that is to say, there was an apparent surplus of Rs. 936.

But the income was largely swelled by the collection of balances of previous years, and includes Rs. 2,239 on account of land revenue that will have to be refunded to Government. The demand for the year was only Rs. 14,002, while the expenditure, as above stated, was Rs. 5,803 more than that sum. And the balance at credit of the committee on the 31st March 1898 was only Rs. 9,713.* This is a state of things that cannot last long. The income of the municipality has been decreased by the diversion to Government revenues of the rents and sale-proceeds of waste land, by the exemption of Government servants from the town fund tax, and by the abolition of the *naka* tax, which yielded Rs. 3,500 in 1896-97.

* Deducting the Rs. 2,239 wrongly credited to municipal revenues.

The committee have now set to work to reduce expenditure, and have sent up for sanction proposals to impose a tax on vehicles and animals kept for riding and driving within the town, and to levy license fees on vehicles and animals plying for hire, and have made an enumeration and valuation of houses with a view to ascertaining what a tax on buildings would bring in. But Ellichpur is a poor town and has no trade, and houses can be rented for next to nothing; and the above taxes will probably not make any very substantial addition to its income, while the limits of the reduction of expenditure have nearly been reached, so the outlook is not hopeful. I do not think that I have been able to take in the full force of the case against the abolished tax on vehicles, &c., entering the city. The head-quarter town of a district is kept in a sanitary state and provided with a water-supply partly for the advantage of the district, and that its power to do so should be starved by denying it any contribution from people outside who benefit seems to me to be unfair, and to be too much like the falling out of the different members of the body in the old fable.

The most pressing want of this municipality is the repair of the water-works which bring in water through a system of earthern pipes constructed in days long gone by. The filter beds (which are much required, as the head works are situated below the distillery) are out of order, and there are faults in the pipe line; but nothing can be done for want of funds.

The town is kept very clean, and the committee and the Secretary, Mr. Azim-ud-din, are entitled to credit for this and for the energy that has been shown in the year under report in collecting arrears.

30. *General.*—It must be admitted that the year has been one of difficulty and anxiety for municipal committees. With heavy additional expenditure rendered necessary by drought, famine, and the fear of plague, they have suffered from the closing or diversion of important sources of income, and the financial outlook has been for most of them a serious one. But matters having thus been brought to a crisis, committees that have for sometime been drifting along with "a dying wind in their sail" have realized that efforts must be made to improve their revenue, and that municipal government cannot go on at such very slight cost to the inhabitants who benefit by it as has hitherto been the case. This will be seen from the fact that sanction for new taxation has been obtained or applied for by six committees since the commencement of the year under report. Many of them responded very handsomely to the calls made upon them by the famine; their towns have been cleaned up in preparation for a fight against the plague, and altogether I think that it may be said that the municipal committees have made a not unsatisfactory struggle under adverse circumstances.

B-338—6—[G.C.F.]

APPENDICES.

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1898.*

1	2	3	4	5	6								7
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Number of members of committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
Amraoti ...	1	Amraoti City.	Berar Municipal Law, 1886.	28,946	...	6	18	24	5	19	2	22	
	2	Do. Camp		4,709	...	10	...	10	8	2	7	3	
	3	Karinja ...		14,436	...	13*	...	13	3	10	...	13	* One additional member was appointed Secretary.
Akola	4	Akola ...		21,470	...	6	16	22	8	14	2	20	Two vacancies.
	5	Khamgaon ...		15,598	...	3	9	12	2	10	2	10	
	6	Shegaon ...		11,422	...	2	9	11	2	9	1	10	One vacancy.
	7	Akote ...		15,995	...	3	9	12	2	10	...	12	
Ellichpur ...	8	Ellichpur City		26,637	...	6	18	24	4	20	2	22	
	9	Do. Civil Station.		9,603	...	11	...	11	6	5	4	7	Do.
Buldana	10	Buldana ...		3,243	...	12	...	12	9	3	4	8	
Basim	11	Basim ...		12,389	...	5	8	13	6	7	3	10	Do.
Wun	12	Yeotmal ...		6,464	...	5	8	13	3	10	2	11	Do.
			Total ...	1,70,912	...	82	95	177	58	119	29	148	

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1893.*

1	2	3	4	5																		
				Municipal rates and taxes.																		
				Octroi.																		
Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	*a.* Class I (Articles of food or drink for men or animals).	*b.* Class II (Animals for slaughter).	*c.* Class III (Fuel, lighting and washing).	*d.* Class IV (Building materials).	*e.* Class V (Drugs, gums and spices).	*f.* Class VI (Tobacco).	*g.* Class VII (Cloth).	*h.* Class VIII (Metals).	*i.* Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rates.	Lighting rate.	Conservancy (including scavenging and latrine rate).	Total.
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City...	16,680 6 8	...	...	...	...	...	...	...	...	...	...	...	13,238 11 9	...	14,945 6 8	...	5,254 15 6	33,439 1 11
	2	Do. Camp	10,877 4 11	...	...	...	...	...	...	...	...	...	1,252 0 0	...	...	...	1,494 8 0	...	...	2,746 8 0
	3	Karinja ...	39,504 11 1	...	...	...	...	...	...	...	...	...	...	...	2,796 8 0	...	...	...	...	2,796 8 0
Akola ...	4	Akola ...	38,648 7 11	...	...	...	...	...	...	...	...	...	...	...	7,317 4 0	...	...	...	3,500 0 0	10,817 4 0
	5	Khamgaon ...	4,394 2 4	...	...	...	...	...	...	...	...	...	...	...	5,740 0 0	...	50 0 0	...	783 0 0	6,573 0 0
	6	Shegaon ...	4,327 4 0	...	...	...	...	...	...	...	...	...	...	...	2,261 8 0	...	...	...	...	2,261 8 0
	7	Akote ...	21,173 5 6	...	...	...	...	...	...	...	...	...	...	...	2,877 0 0	...	...	...	1,468 14 0	4,345 14 0
Ellichpur	8	Ellichpur City	11,015 11 11	...	...	...	...	...	...	...	...	...	...	...	6,274 6 6	...	...	...	5,616 4 6	11,890 11 0
	9	Do. Civil Station.	9,614 1 8	...	...	...	...	...	...	...	...	...	...	...	2,337 12 9	...	...	...	867 8 0	3,205 4 9
Buldana ...	10	Buldana ...	8,343 8 8	...	...	...	...	...	...	...	...	...	1,053 6 6	489 5 0	...	...	3,065 12 9	...	...	4,608 8 3
Basim ...	11	Basim ...	6,109 11 3	...	...	...	...	...	...	...	...	...	...	998 0 0	3,162 4 9	...	...	...	3,432 14 6	7,593 3 3
Wun ...	12	Yeotmal ...	2,458 6 0	...	...	...	...	...	...	...	...	...	...	1,411 3 6	1,881 14 0	...	...	...	580 0 0	3,873 1 6
		Total ...	1,73,147 1 11	...	...	...	...	...	...	...	...	...	2,305 6 6	2,898 8 6	47,887 5 9	...	19,555 11 5	...	21,503 8 6	94,150 8 8

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1898*—continued.

1	2	3	6				7								
			Realizations under Special Acts				Revenue derived from municipal property and powers apart from taxation.								
Name of district.	Serial number of municipality.	Name of municipality.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses.	License fees on vehicles and animals.	Miscellaneous	Fines under Municipal and other Acts.
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City...	1,265 13 6	...	...	1,265 13 6	4,896 15 3	...	845 0 0	742 15 3	111 6 9	11,907 1 10	1,570 8 0	...	197 6 0
	2	Do. Camp	954 1 3	...	...	954 1 3	308 0 0	1,446 8 1	...	...	...	164 4 8	...	24 0 0	60 7 0
	3	Karinja ...	510 3 0	...	...	510 3 0	48 0 0	...	7 0 0	574 10 0	...	5,108 11 7	...	...	78 15 0
Akola ...	4	Akola ...	721 3 0	...	...	721 3 0	2,966 15 8	418 5 6	1,200 15 2	867 13 3	192 3 0	13,832 10 9	...	...	137 3 6
	5	Khamgaon ...	376 13 9	...	...	376 13 9	2,946 1 3	441 3 4	270 4 0	471 2 11	3 5 6	6,603 12 2	...	...	113 12 0
	6	Shegaon ...	649 15 9	...	...	649 15 9	756 1 3	43 0 0	125 0 0	145 5 3	...	3,809 6 7	...	...	50 2 0
	7	Akote ...	7 2 0	...	...	7 2 0	392 9 5	89 10 6	229 13 3	573 15 9	158 1 6	4,475 7 7	...	...	193 6 0
Ellichpur	8	Ellichpur City.	369 15 0	...	...	369 15 0	2,239 10 6	120 9 6	668 10 0	854 11 3	48 1 3	2,686 12 7	...	...	119 9 0
	9	Do. Civil Station,	538 9 6	...	...	538 9 6	...	436 0 6	514 8 0	...	...	3,017 1 10	...	6 11 0	44 9 0
Buldana ...	10	Buldana ...	405 13 0	...	...	405 13 0	...	909 5 1	63 0 0	641 12 6	...	639 6 10	...	...	14 14 0
Basim ...	11	Basim ...	183 14 0	...	...	183 14 0	224 12 6	697 4 8	356 8 0	...	...	1,565 0 0	...	4 0 11	213 6 6
Wun ...	12	Yeotmal ...	593 14 0	...	...	593 14 0	263 8 0	76 12 9	325 0 0	232 2 9	...	638 13 3	...	209 14 0	71 3 0
		Total ...	6,577 5 9	...	...	6,577 5 9	15,042 9 10	4,678 11 11	4,605 10 5	5,104 8 11	513 2 0	54,448 9 8	1,570 8 0	244 9 11	1,294 13 0

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1898.*—continued.

1	2	3	7—*contd.*					8									9				
			Revenue derived from municipal property and powers apart from taxation—*contd.*					Grants and contributions for general and special purposes									Miscellaneous.				
			Interest of investments.					From Government.			From Local Funds.			From other sources.							
Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Sutta tax.	Jaglia and local cess.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
			Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs.		Rs.	Rs.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti City..	...	...	...	...	20,271 5 1	...	1,955	...	...	...	...	...	...	...	1,955 0 0	...	...	1,172 13 3	407 9 0	1,505 6 3
	2	Do. Camp	...	...	...	...	2,003 3 9	...	...	...	6,500	...	...	...	...	...	6,500 0 0	...	...	...	223 14 2	223 14 2
	3	Karinja ...	698 4 0	...	...	...	6,515 8 7	...	882	...	...	...	...	...	...	...	882 0 0	...	...	...	147 14 0	147 14 0
Akola ...	4	Akola ...	...	...	...	...	19,616 2 10	...	1,592	...	7,000	...	...	...	...	...	8,592 0 0	4,860 15 0	...	...	379 15 2	5,240 14 2
	5	Khamgaon ...	1,056 1 9	...	...	...	11,905 10 11	1,110 4 0	1,259	...	...	...	...	...	...	...	2,369 4 0	3,917 3 0	...	64 10 0	1,038 7 0	5,020 4 0
	6	Shegaon ...	...	...	...	...	4,928 15 1	...	362	...	...	...	...	...	...	...	362 0 0	...	1,157 14 10	...	32 7 0	1,190 5 10
	7	Akote ...	...	...	...	...	6,113 0 0	962 13 11	1,069	...	...	531	...	...	...	...	2,562 13 11	...	...	...	203 5 2	203 5 2
Ellichpur	8	Ellichpur City.	...	...	...	...	6,738 0 1	...	1,229	...	...	...	...	...	...	...	1,229 0 0	...	...	...	513 14 4	513 14 4
	9	Do. Civil Station ...	...	...	...	...	4,018 14 4	...	...	...	4,200	...	...	...	...	...	4,200 0 0	...	...	...	...	...
Buldana ...	10	Buldana ...	...	...	...	...	2,267 6 5	...	468	...	7,000	...	...	...	...	...	7,468 0 0	...	...	...	151 4 6	151 4 6
Basim ...	11	Basim ...	...	...	...	...	3,061 0 7	...	...	...	3,000	...	...	...	...	...	3,000 0 0	...	...	2 14 0	99 0 10	101 14 10
Wun ...	12	Yeotmal ..	...	...	...	...	1,817 5 9	...	504	..	1,200	594	...	...	...	...	2,298 0 0	...	...	...	194 0 9	194 0 9
		Total ...	1,754 5 9	...	...	...	89,257 9 5	2,073 1 11	9,320	...	28,900	1,125	...	...	...	...	41,418 1 11	8,778 2 0	1,157 14 10	1,240 5 3	3,391 11 11	14,568 2 0

Form 11.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1898*—concluded.

1	2	3	10								11	12	13	14
			Extraordinary and debt.											
				Loans			Advances.							
Name of district.	Serial No. of municipality.	Name of municipality.	Sale proceeds of Government securities and withdrawals from Savings Banks.	From Government.	Raised in the market from private individuals.	Realization of sinking fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
			Rs. a. p.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti City ...	...	...	...	...	...	...	...	...	58,511 10 9	75,192 1 5	1 2 5	2 9 4
	2	Do. Camp ...	...	...	...	...	...	...	...	...	12,427 11 2	23,305 0 1	0 9 4	2 10 3
	3	Karinja ...	...	...	...	...	...	...	200 0 0	200 0 0	11,052 1 7	50,556 12 8	0 3 1	0 12 3
Akola ...	4	Akola ...	...	...	...	...	...	...	70 0 0	70 0 0	45,057 8 0	83,705 15 11	0 8 2	2 1 8
	5	Khamgaon ...	27,435 4 11	...	...	...	...	327 8 0	...	27,762 12 11	54,007 13 7	58,401 15 11	0 6 9	3 7 5
	6	Shegaon ...	...	...	...	...	...	...	...	...	9,392 12 8	13,720 0 8	0 3 2	0 13 2
	7	Akote ...	...	...	...	...	...	...	...	...	13,232 3 1	34,405 8 7	0 4 4	0 13 3
Ellichpur ...	8	Ellichpur City ...	...	...	...	...	...	...	...	...	20,741 8 5	31,757 4 4	0 7 3	0 12 6
	9	Do Civil Station.	...	...	...	...	...	...	...	...	11,962 12 7	21,576 14 3	0 5 4	1 3 11
Buldana ...	10	Buldana ...	...	...	...	...	...	100 0 0	...	100 0 0	15,002 0 2	23,345 8 10	1 6 9	4 10 0
Basim ...	11	Basim ...	...	...	...	...	...	580 0 0	347 15 2	927 15 2	14,867 15 10	20,977 11 1	0 9 10	1 3 2
Wun ...	12	Yeotmal ...	...	...	...	...	...	...	...	...	8,776 6 0	11,234 12 0	0 9 8	1 5 9
		Total ...	27,435 4 11	...	...	...	...	1,007 8 0	617 15 2	29,060 12 1	2,75,032 7 10	4,48,179 9 9	0 8 10	2 9 11

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1898.*

| 1 | 2 | 3 | 4 | | |

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1898*—concld.

1	2	3	6									7				8	9				
			Public health and convenience—*contd.*									Public instruction.				Contributions	Miscellaneous.				
				Public Works.													Interest on loans.				
Name of district.	Serial number of municipality.	Name of municipality.	Registration of births and deaths.	(a) Establishment.	(b) Buildings.	(c) Roads.	(d) Stores.	Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current years.	Discount.	Actual cost of works done or private individuals.				
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.						
Amraoti.	1	Amraoti City ...	241 10 2	557 13 6	86 3 8	4,419 9 10	...	41,162 7 7	5,807 11 7	...	300	6,107 11 7	...	...	...	...	751 0 9				
	2	Do. Camp...	133 8 0	...	221 7 8	937 2 2	...	7,695 4 11	...	600 0 0	...	600 0 0	935 5 6	...	...	...	...				
	3	Karinja ...	...	161 8 0	...	2,013 15 6	...	5,333 12 0	2,753 1 1	...	...	2,753 1 1	...	...	...	...	...				
Akola ...	4	Akola ...	...	662 0 0	26 7 0	2,534 3 6	250 0 0	36,964 11 1	4,382 13 10	...	125	4,507 13 10	...	...	...	...	...				
	5	Khamgaon ...	24 0 0	509 8 0	...	953 0 9	...	35,829 5 9	...	3,494 2 2	180	3,674 2 2	384 13 7	...	...	...	47 2 0				
	6	Shegaon ...	11 13 0	270 0 0	...	52 10 4	...	6,769 0 8	...	829 6 1	...	829 6 1	25 4 0	...	...	...	...				
	7	Akot ...	150 13 5	112 5 4	2,277 5 6	860 6 7	23 4 7	10,952 1 8	3,263 8 10	...	100	3,363 8 10	3 10 4	...	...	...	...				
Ellichpur	8	Ellichpur City...	0 4 0	...	185 4 11	1,183 1 1	15 7 6	13,127 14 9	...	3,613 4 7	84	3,697 4 7	273 8 0	...	...	...	...				
	9	Do Civil Station	90 11 0	...	303 5 3	1,748 8 5	277 3 0	7,755 9 7	...	...	...	...	...	...	...	...	...				
Buldana ...	10	Buldana ...	26 10 0	...	...	550 10 5	...	7,673 11 8	1,451 2 1	...	...	1,451 2 1	175 13 9	...	...	...	...				
Basim ...	11	Basim ...	8 6 0	360 0 0	...	3,652 3 9	...	11,765 13 10	...	150 0 0	120	270 0 0	...	...	...	...	...				
Wun ..	12	Yeotmal ...	51 10 0	233 5 4	124 12 0	401 13 6	16 15 0	5,852 9 4	1,388 12 3	...	..	1,388 12 3	...	...	...	...	...				
		Total ...	739 5 7	2,866 8 2	3,224 14 0	19,307 5 10	587 14 1	1,90,905 6 10	19,047 1 8	8,686 12 10	909	28,642 14 6	1,798 7 2	...	...	...	798 2 9				

9—*contd.*							10									11	12		
Miscellaneous—*contd.*							Extraordinary and Debt.												
							Investments				Advances.								
Name of district.	Serial number of municipality.	Name of municipality.	Other items.	Miscellaneous.	Famine relief.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payment to sinking funds.	Repayment of loans.	Permanent.	Other	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of liabilities and claims.*	Rs.	
Amraoti.	1	Amraoti City ..	...	571 1 8	...	1,322 2 5	...	...	...	7,000	...	...	...	7,000 0 0	13,694 14 5	75,192 1 5	Liabilities—		
	2	Do Camp.	1,227 0 3	919 6 1	...	2,146 6 4	...	...	...	800	...	...	...	800 0 0	9,600 14 3	23,305 0 1	Balance of loans ...	1,19,641	
	3	Karinja ...	167 8 1	49 8 6	...	217 0 7	...	...	...	...	...	..	200 0 0	200 0 0	39,743 14 0	50,556 12 8	Less balance of sinking fund.	...	
Akola ...	4	Akola ...	...	385 11 10	2,288 7 11	2,674 3 9	...	...	...	6,300	100	...	...	6,400 0 0	29,864 6 3	83,705 15 11	Net balance of loans ..	1,19,641	
	5	Khamgaon ...	...	432 11 1	3,239 9 3	3,719 6 4	...	...	...	...	100	...	...	100 0 0	11,412 10 11	58,401 15 11	Deposits ...	70	
	6	Shegaon ...	...	102 11 7	978 5 6	1,081 1 1	...	...	...	...	...	...	...	...	3,529 12 9	13,720 0 8			
	7	Akot ...	83 4 6	...	4,211 3 3	4,294 7 9	...	...	...	...	100	...	...	100 0 0	12,371 9 9	34,405 8 7			
Ellichpur	8	Ellichpur City.	250 0 0	...	...	250 0 0	...	...	...	...	...	...	...	...	11,952 2 11	31,757 4 4			
	9	Do.Civil Station	720 1 11	...	...	720 1 11	...	...	...	...	...	...	...	...	11,003 9 5	21,576 14 3	Total ...	1,19,711	
Buldana ...	10	Buldana ..	2,279 2 3	114 3 6	...	2,393 5 9	...	...	...	3,201	30	...	...	3,231 0 0	7,306 15 11	23,345 8 10			
Basim ...	11	Basim ...	...	53 14 0	585 9 9	639 7 9	...	...	...	...	...	155	347 15 2	502 15 2	6,164 13 0	20,977 11 1	Claims—		
Wun ...	12	Yeotmal ...	...	348 8 0	...	348 8 0	...	...	...	...	...	...	...	...	1,978 5 5	11,234 12 0	Advances recoverable.	330	
		Total ...	4,727 1 0	2,977 12 3	11,303 3 8	19,806 3 8	...	...	...	17,301	330	155	547 15 2	18,333 15 2	1,58,624 1 0	4,48,179 9 9	Net amount of debt...	1,19,381	

APPENDIX A.

APPENDIX A.—*Statement showing demand, collections, and balances of the munici-*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
Amraoti City.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on professions and trades...	1,758 4 0	13,852 8 0	15,610 12 0	1,247 3 9	11,991 8 0
Water tax	7,468 4 0	11,460 0 0	18,928 4 0	6,686 0 0	7,296 0 0
Private water service rate ...	118 0 0	967 6 8	1,085 6 8	92 0 0	871 6 8
Pound collections	...	1,080 9 0	1,080 9 0	...	1,080 9 0
Sale-proceeds of unclaimed earth	..	185 4 6	185 4 6	...	185 4 6
Land revenue	65 6 0	1,033 14 0	1,099 4 0	65 6 0	963 8 0
Fees on vehicles and animals ...	...	1,570 8 0	1,570 8 0	...	1,570 8 0
Sale-proceeds of night-soil fields	..	385 0 0	385 0 0	...	385 0 0
Cotton market fees ...	...	5,417 4 3	5,417 4 3	...	5,417 4 3
Cotton brokers' license ...	...	900 0 0	900 0 0	...	900 0 0
Cotton miscellaneous receipts ...	...	314 2 1	314 2 1	...	314 2 1
Grain market fees... ...	...	153 11 6	153 11 6	...	153 11 6
Sale proceeds of street refuse...	...	460 0 0	460 0 0	...	460 0 0
Municipal fines ...	...	53 13 0	53 13 0	...	53 13 0
Other fines	...	143 9 0	143 9 0	...	143 9 0
Recoveries for services rendered to private persons . .	...	1,172 13 3	1,172 13 3	...	1,172 13 3
Latrine cess	2,474 0 0	5,883 8 0	8,357 8 0	1,737 15 6	3,517 0 0
Weekly market cess ...	...	4,230 0 0	4,230 0 0	...	4,230 0 0
Rent on sites	358 5 6	3,783 1 1	4,141 6 7	358 5 6	3,479 3 9
Slaughter-house fees ...	...	892 0 0	892 0 0	...	892 0 0
Miscellaneous receipts ...	...	332 9 0	332 9 0	...	332 9 0
Serai fees	...	30 8 0	30 8 0	...	30 8 0
Dispensary fees	...	111 6 9	111 6 9	...	111 6 9
School fees	...	742 15 3	742 15 3	...	742 15 3
Grants and contributions ...	...	2,030 0 0	2,030 0 0	...	2,030 0 0
Total ...	12,242 3 6	57,186 7 4	69,428 10 10	10,186 14 9	48,324 12 0
Amraoti Camp.					
Tax on buildings	534 0 0	1,346 0 0	1,880 0 0	364 0 0	888 0 0
Private water rate... ...	155 0 0	1,495 0 0	1,650 0 0	81 0 0	1,413 8 0
Pound collections	...	954 1 3	954 1 3	...	954 1 3
Fees from slaughter-houses ...	...	164 4 8	164 4 8	...	164 4 8
Municipal and other fines ..	..	60 7 0	60 7 0	...	60 7 0
Fees from dâk bangalows ...	...	308 0 0	308 0 0	...	308 0 0
Produce of land	...	1,122 9 6	1,122 9 6	...	1,122 9 6
Do. of public garden ...	...	323 14 7	323 14 7	...	323 14 7
Sale proceeds of avenue cuttings	...	140 6 0	140 6 0	...	140 6 0
License fees for fishing in tank	...	24 0 0	24 0 0	...	24 0 0
Grants and contributions ...	...	8,000 0 0	8,000 0 0	...	6,500 0 0
Miscellaneous	...	83 8 2	83 8 2	...	83 8 2
Total ...	689 0 0	14,022 3 2	14,711 3 2	445 0 0	11,982 11 2
Karinja.					
Tax on professions and trades...	422 0 0	3,141 8 0	3,563 8 0	337 0 0	2,459 8 0
Cotton market cess ...	...	4,293 10 9	4,293 10 9	...	4,293 10 9
Weekly market cess ...	67 10 0	815 6 10	883 0 10	67 10 0	747 6 10
Pound collections... ..	...	510 3 0	510 3 0	...	510 3 0
Municipal fines	...	78 15 0	78 15 0	..	78 15 0
Dâk bungalow fees ...	...	48 0 0	48 0 0	...	48 0 0
Sale proceeds of sweepings ..	...	485 0 0	485 0 0	...	...
Proceeds of disposal of night-soil	...	7 0 0	7 0 0	...	7 0 0
Fees and revenue from educational institutions ...	...	574 10 0	574 10 0	...	574 10 0
Interest on investment ...	...	698 4 0	698 4 0	...	698 4 0
Contributions from Government	...	882 0 0	882 0 0	...	882 0 0
Miscellaneous	...	147 14 0	147 14 0	...	147 14 0
Deposits	...	200 0 0	200 0 0	...	200 0 0
Total ...	489 10 0	11,882 7 7	12,372 1 7	404 10 0	10,647 7 7
Akola.					
Tax on professions and trades ...	4,113 15 4	7,333 8 0	11,447 7 4	2,287 4 0	5,032 0 0
Sutta tax	...	4,860 15 0	4,860 15 0	...	4,860 15 0
Cotton market cess... ...	...	8,071 7 9	8,071 7 9	...	8,071 7 9
Grain do.	...	2,613 3 0	2,613 3 0	...	2,613 3 0
Weekly do.	...	1,941 0 0	1,941 0 0	...	1,941 0 0
Private scavenging tax ...	...	3,500 0 0	3,500 0 0	...	3,500 0 0
Carried over ...	4,113 15 4	28,320 1 9	32,434 1 1	2,287 4 0	26,018 9 9

palities in the Hyderabad Assigned Districts for the year 1897-98.

Total.	Amount remitted			Balance on 31st March 1898		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
13,238 11 9	268 0 3	...	268 0 3	243 0 0	1,861 0 0	2,104 0 0
13,982 0 0	337 4 0	...	337 4 0	445 0 0	4,164 0 0	4,609 0 0
963 6 8	26 0 0	...	26 0 0	...	96 0 0	96 0 0
1,080 9 0	...	...	...	...	...	...
185 4 6	...	...	...	...	...	...
1,028 14 0	...	...	...	...	70 6 0	70 6 0
1,570 8 0	...	...	...	...	...	...
385 0 0	...	...	...	...	...	...
5,417 4 3	...	...	...	...	...	...
900 0 0	...	...	...	...	...	...
314 2 1	...	...	...	...	...	...
153 11 6	...	...	...	...	...	...
400 0 0	...	...	...	...	...	...
52 13 0	...	...	...	...	...	...
143 9 0	...	...	...	...	...	...
1,172 13 3	...	...	...	...	...	...
5,254 15 6	386 0 6	...	386 0 6	350 0 0	2,366 8 0	2,716 8 0
4,230 0 0	...	...	...	...	...	...
3,837 9 3	...	...	...	...	303 13 4	303 13 4
892 0 0	...	...	...	...	...	...
332 9 0	...	...	...	...	...	...
30 8 0	...	...	...	...	...	...
111 6 9	...	...	...	...	...	...
742 15 3	...	...	...	...	...	...
2,030 0 0	...	...	...	...	...	...
58,511 10 9	1,017 4 9	...	1,017 4 9	1,038 0 0	8,861 11 4	9,899 11 4
1,252 0 0	...	...	...	170 0 0	458 0 0	628 0 0
1,494 8 0	...	...	...	74 0 0	81 8 0	155 8 0
954 1 3	...	...	...	...	...	...
164 4 8	...	...	...	...	...	...
60 7 0	...	...	...	...	...	...
308 0 0	...	...	...	...	...	...
1,122 9 6	...	...	...	...	...	...
323 14 7	...	...	...	...	...	...
140 6 0	...	...	...	...	...	...
24 0 0	...	...	...	...	...	...
6,500 0 0	...	...	...	...	1,500 0 0	1,500 0 0
83 8 2	...	...	...	...	...	...
12,427 11 2	...	...	...	244 0 0	2,039 8 0	2,283 8 0
2,796 8 0	31 0 0	...	31 0 0	54 0 0	682 0 0	736 0 0
4,293 10 9	...	...	...	...	...	...
815 0 10	...	...	...	...	68 0 0	68 0 0
510 3 0	...	...	...	...	...	...
78 15 0	...	...	...	...	...	...
48 0 0	...	...	...	...	...	...
...	...	...	...	...	485 0 0	485 0 0
7 0 0	...	...	...	...	...	...
574 10 0	...	...	...	...	...	...
698 4 0	...	...	...	...	...	...
882 0 0	...	...	...	...	...	...
147 14 0	...	...	...	...	...	...
200 0 0	...	...	...	...	...	...
11,052 1 7	31 0 0	...	31 0 0	54 0 0	1,235 0 0	1,289 0 0
7,319 4 0	...	...	...	1,826 11 4	2,301 8 0	4,128 3 4
4,860 15 0	...	...	...	...	...	...
8,071 7 9	...	...	...	...	...	...
2,613 3 0	...	...	...	...	...	...
1,941 0 0	...	...	...	...	...	...
3,500 0 0	...	...	...	...	...	...
28,305 13 9	...	...	...	1,826 11 4	2,301 8 0	4,128 3 4

APPENDIX A.—*Statement showing demand, collections, and balances of the munici-*

Sources of income.	Outstanding balance of previous year.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	4,113 15 4	28,320 1 9	32,434 1 1	2,287 4 0	26,018 9 9
Pound collections	...	721 3 0	721 3 0	...	721 3 0
Market brokers' fees, &c. ..	...	251 0 0	251 0 0	...	251 0 0
Slaughter-house fees ...	...	956 0 0	956 0 0	...	956 0 0
Municipal and other fines ...	...	137 3 6	137 3 6	...	137 3 6
Rents of lands, houses, serais, and dâk bungalows ...	248 10 6	2,913 3 2	3,161 13 8	68 12 6	2,898 3 2
Produce of public gardens ...	16 0 0	418 5 6	434 5 6	...	418 5 6
Sale-proceeds of sweepings ...	...	1,084 0 0	1,084 0 0	...	1,084 0 0
Proceeds of disposal of night-soil	7 0 0	135 15 2	142 15 2	2 0 0	114 15 2
Sale proceeds of tools and plant.	...	1 15 6	1 15 6	...	1 15 6
Do of avenue cuttings.	...	269 0 0	269 0 0	...	269 0 0
Fees and revenue from educational institutions ..	...	867 13 3	867 13 3	...	867 13 3
Fees and revenue from medical.	...	255 3 0	255 3 0	...	255 3 0
Grants and contributions ...	...	8,592 0 0	8,592 0 0	...	8,592 0 0
Miscellaneous	...	58 3 6	58 3 6	...	58 3 6
Total ...	4,385 9 10	44,981 3 4	49,366 13 2	2,358 0 6	42,643 11 4
Khamgaon.					
Water rate	50 0 0	...	50 0 0	50 0 0	...
Conservancy	...	783 0 0	783 0 0	...	783 0 0
Tax on professions and trades...	1,724 0 0	6,050 8 0	7,774 8 0	433 0 0	5,307 0 0
Sutta tax	6 4 0	3,910 15 0	3,917 3 0	6 4 0	3,910 15 0
Pound collections	...	376 13 9	376 13 9	...	376 13 9
Rents of lands, serais, &c. ...	937 10 1	3,366 6 0	4,304 0 1	455 12 3	2,490 5 0
Sale-proceeds of land and produce of land	106 0 0	335 3 4	441 3 4	106 0 0	335 3 4
Conservancy other than taxes and rates	...	270 4 0	270 4 0	...	270 4 0
Fees and revenue from educational institutions ...	...	471 2 11	471 2 11	...	471 2 11
Fees and revenue from markets and slaughter-houses ...	45 0 0	6,603 12 2	6,648 12 2	...	6,603 12 2
Fees and revenue from medical institutions	..	3 5 6	3 5 6	...	3 5 6
Fines under Municipal and other Acts...	...	113 12 0	113 12 0	...	113 12 0
Interest on Government securities	...	1,056 1 9	1,056 1 9	...	1,056 1 9
Grants and contributions ...	...	2,369 4 0	2,369 4 0	...	2,369 4 0
Recoveries on account of services rendered to private individuals	...	64 10 0	64 10 0	...	64 10 0
Other items	...	1,038 7 0	1,038 7 0	...	1,038 7 0
Advances and deposits ...	...	327 8 0	327 8 0	...	327 8 0
Sale proceeds of Government securities and withdrawals from savings bank ...	...	27,435 4 11	27,435 4 11	..	27,435 4 11
Total ..	2,868 14 1	54,576 6 4	57,445 4 5	1,051 0 3	52,956 13 4
Shegaon.					
Tax on professions and trades...	156 0 0	2,291 0 0	2,447 0 0	85 8 0	2,176 0 0
Grain market cess... ...	...	102 2 10	102 2 10	...	102 2 10
Cotton do	...	1,345 3 9	1,345 3 9	...	1,345 3 9
Weekly do	...	2,005 0 0	2,005 0 0	...	2,005 0 0
Pound collections	...	649 15 9	649 15 9	...	649 15 9
Brokers' and measurers' license fees	...	55 0 0	55 0 0	...	55 0 0
Slaughter-house fees ...	...	302 0 0	302 0 0	...	302 0 0
Municipal fines	...	50 2 0	50 2 0	...	50 2 0
Rent of land	...	676 10 9	676 10 9	...	676 10 9
Rents of dâk bungalows and serais	...	79 6 6	79 6 6	...	79 6 6
Grazing land receipts ...	...	43 0 0	43 0 0	...	43 0 0
Sale-proceeds of night-soil ...	...	125 0 0	125 0 0	...	125 0 0
School fees	...	145 5 3	145 5 3	...	145 5 3
Grants and contributions ...	...	362 0 0	362 0 0	...	362 0 0
Jaglia and local cess ...	...	1,157 14 10	1,157 14 10	...	1,157 14 10
Miscellaneous	...	32 7 0	32 7 0	...	32 7 0
Total ...	156 0 0	9,422 4 8	9,578 4 8	85 8 0	9,307 4 8

palities in the Hyderabad Assigned Districts for the year 1897-98—continued.

Total.	Amounts remitted			Balance on 31st March 1898		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
28,305 13 9	...	...	...	1,826 11 4	2,301 8 0	4,128 3 4
721 3 0	...	...	...	...	...	...
251 0 0	...	...	...	...	...	...
956 0 0	...	...	...	...	...	...
137 3 6	...	...	...	...	...	...
2,966 15 8	...	...	...	179 14 0	15 0 0	194 14 0
418 5 6	...	...	...	16 0 0	...	16 0 0
1,084 0 0	...	...	...	...	...	...
116 15 2	...	...	...	5 0 0	21 0 0	26 0 0
1 15 6	...	...	...	...	...	...
269 0 0	...	...	...	...	...	...
867 13 3	...	...	...	...	...	...
255 3 0	...	...	...	...	...	...
8,592 0 0	...	...	...	...	...	...
58 3 6	...	...	...	...	...	...
45,001 11 10	...	...	...	2,027 9 4	2,337 8 0	4,365 1 4
50 0 0	...	...	...	...	...	...
783 0 0	...	...	...	...	...	...
5,740 0 0	933 0 0	...	933 0 0	358 0 0	743 8 0	1,101 8 0
3,917 3 0	...	...	...	...	...	...
376 13 9	...	...	...	...	...	...
2,946 1 3	...	...	...	481 13 10	876 1 0	1,357 14 10
441 3 4	...	...	...	...	...	...
270 4 0	...	...	...	...	...	...
471 2 11	...	...	...	...	...	...
6,603 12 2	45 0 0	...	45 0 0	...	...	...
3 5 6	...	...	...	...	...	...
113 12 0	...	...	...	...	...	...
1,056 1 9	...	...	...	...	...	...
2,369 4 0	...	...	...	...	...	...
64 10 0	...	...	...	...	...	...
1,038 7 0	...	...	...	...	...	...
327 8 0	...	...	...	...	...	...
27,435 4 11	...	...	...	...	...	...
54,007 13 7	978 0 0	...	978 0 0	839 13 10	1,619 9 0	2,459 6 10
2,261 8 0	...	...	...	70 8 0	115 0 0	185 8 0
102 2 10	...	...	...	...	...	...
1,345 3 9	...	...	...	...	...	...
2,005 0 0	...	...	...	...	...	...
649 15 9	...	...	...	...	...	...
55 0 0	...	...	...	...	...	...
302 0 0	...	...	...	...	...	...
59 2 0	...	...	...	...	...	...
676 10 9	...	...	...	...	...	...
79 6 6	...	...	...	...	...	...
43 0 0	...	...	...	...	...	...
125 0 0	...	...	...	...	...	...
145 5 3	...	...	...	...	...	...
362 0 0	...	...	...	...	...	...
1,157 14 10	...	...	...	...	...	...
32 7 0	...	...	...	...	...	...
9,392 12 8	...	...	...	70 8 0	115 0 0	185 8 0

APPENDIX A.—*Statement showing demand, collections, and balances of the munici-*

Sources of income.	Outstanding balance of previous year.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Akote.					
Tax on trades and professions...	707 8 0	4,244 0 0	4,951 8 0	444 0 0	2,433 0 0
Cotton market cess ...	...	2,364 2 0	2,364 2 0	...	2,364 2 0
Private scavenging tax ...	...	1,468 14 0	1,468 14 0	...	1,468 14 0
Pound collections	...	7 2 0	7 2 0	...	7 2 0
Weekly market cess ...	...	805 11 11	805 11 11	...	805 11 11
Slaughter-house fees ...	...	305 9 8	305 9 8	...	305 9 8
Fines under Municipal Act ...	...	193 6 0	193 6 0	...	193 6 0
Rents of lands, houses, &c. ...	...	392 9 5	392 9 5	...	392 9 5
Produce of public gardens ...	...	83 14 6	83 14 6	...	83 14 6
Sale proceeds of sweepings ...	...	214 9 3	214 9 3	...	214 9 3
Do. of night-soil ...	...	15 4 0	15 4 0	...	15 4 0
Do. avenue cuttings...	...	5 12 0	5 12 0	...	5 12 0
School fees	...	573 15 9	573 15 9	...	573 15 9
Medical fees	...	158 1 6	158 1 6	...	158 1 6
Brokers' fees	...	1,000 0 0	1,000 0 0	...	1,000 0 0
Contribution from private individuals	...	35 0 0	35 0 0	...	35 0 0
Sale-proceeds of old stores ...	...	6 15 0	6 15 0	...	6 15 0
Miscellaneous	...	161 6 2	161 6 2	...	161 6 2
Grants and contributions ...	...	2,562 13 11	2,562 13 11	...	2,562 13 11
Total ...	707 8 0	14,599 3 1	15,306 11 1	444 0 0	12,788 3 1
Ellichpur City.					
Tax on professions and trades...	3,020 11 0	4,013 8 0	7,034 3 0	2,563 6 6	3,711 0 0
Private scavenging tax ...	3,851 9 0	3,214 12 0	7,066 5 0	2,401 8 6	3,214 12 0
Pound collections	...	369 15 0	369 15 0	...	369 15 0
Fees from markets... ...	...	1,810 12 11	1,810 12 11	...	1,660 5 2
Do slaughter-houses ...	...	1,026 7 5	1,026 7 5	...	1,026 7 5
Municipal fines	...	119 9 0	119 9 0	...	119 9 0
Public gardens	...	120 9 6	120 9 6	...	120 9 6
Sale proceeds of sweepings ...	...	171 2 0	171 2 0	...	171 2 0
Do. night-soil ...	...	497 8 0	497 8 0	...	497 8 0
Do. avenue cuttings...	...	31 8 9	31 8 9	...	31 8 9
Fees and revenue from educational institutions ...	...	854 11 3	854 11 3	...	854 11 3
Fees and revenue from medical institutions	...	48 1 3	48 1 3	...	48 1 3
Grants and contributions ...	...	1,229 0 0	1,229 0 0	...	1,229 0 0
Deposits	...	56 12 0	56 12 0	...	56 12 0
Miscellaneous	...	425 9 7	425 9 7	...	425 9 7
Rent of land	...	2,239 10 6	2,239 10 6	...	2,239 10 6
Total ...	6,872 4 0	16,229 9 2	23,101 13 2	4,964 15 0	15,776 9 5
Ellichpur Civil Station.					
Tax on professions and trades...	1,039 0 0	1,993 0 0	3,032 0 0	684 4 9	1,653 8 0
Private scavenging tax ...	...	867 8 0	867 8 0	...	867 8 0
Pound collections	...	538 9 6	538 9 6	...	538 9 6
Fees from markets ...	...	2,850 0 0	2,850 0 0	...	2,617 13 10
Do. slaughter-houses ...	...	399 4 0	399 4 0	...	399 4 0
Fines under Municipal and other Acts.	...	44 9 0	44 9 0	...	44 9 0
Produce of land	...	141 8 0	141 8 0	...	141 8 0
Produce of public garden ...	...	220 13 9	220 13 9	...	220 13 9
Sale-proceeds of sweepings ...	...	208 8 0	208 8 0	...	208 8 0
Proceeds of disposal of night-soil.	...	306 0 0	306 0 0	...	306 0 0
Proceeds of avenue cuttings ...	...	73 10 9	73 10 9	...	73 10 9
Grants and contributions ...	...	4,200 0 0	4,200 0 0	...	4,200 0 0
Miscellaneous	...	63 11 0	63 11 0	...	63 11 0
Total ...	1,039 0 0	11,907 2 0	12,946 2 0	684 4 9	11,335 7 10

palities in the Hyderabad Assigned Districts for the year 1897-98—continued.

Total.	Amounts remitted			Balance on 31st March 1898		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,877 0 0	118 8 0	732 8 0	851 0 0	145 0 0	1,078 8 0	1,223 8 0
2,364 2 0	...	...	...	...	...	...
1,468 14 0	...	...	...	...	...	...
7 2 0	...	...	...	...	...	...
805 11 11	...	...	...	...	...	...
305 9 8	...	...	...	...	...	...
193 6 0	...	...	...	...	...	...
392 9 5	...	...	...	...	...	...
83 14 6	...	...	...	...	...	...
214 9 3	...	...	...	...	...	...
15 4 0	...	...	...	...	...	...
5 12 0	...	...	...	...	...	...
573 15 9	...	...	...	...	...	...
158 1 6	...	...	...	...	...	...
1,000 0 0	...	...	...	...	...	...
35 0 0	...	...	...	...	...	...
6 15 0	...	...	...	...	...	...
161 6 2	...	...	...	...	...	...
2,562 13 11	...	...	...	...	...	...
13,232 3 1	118 8 0	732 8 0	851 0 0	145 0 0	1,078 8 0	1,223 8 0
6,274 6 6	312 15 6	...	312 15 6	144 5 0	302 8 0	446 13 0
5,616 4 6	877 15 3	...	877 15 3	572 1 3	...	572 1 3
369 15 0	...	...	...	...	...	...
1,660 5 2	...	...	...	...	150 7 9	150 7 9
1,026 7 5	...	...	...	...	...	...
119 9 0	...	...	...	...	...	...
120 9 6	...	...	...	...	...	...
171 2 0	...	...	...	...	...	...
497 8 0	...	...	...	...	...	...
31 8 9	...	...	...	...	...	...
854 11 3	...	...	...	...	...	...
48 1 3	...	...	...	...	...	...
1,229 0 0	...	...	...	...	...	...
56 12 0	...	...	...	...	...	...
425 9 7	...	...	...	...	...	...
2,239 10 6	...	...	...	...	...	...
20,741 8 5	1,190 14 9	...	1,190 14 9	716 6 3	452 15 9	1,169 6 0
2,337 12 9	50 11 3	...	50 11 3	304 0 0	339 8 0	643 8 0
867 8 0	...	...	...	...	...	...
538 9 6	...	...	...	...	...	...
2,617 13 10	...	...	...	...	232 2 2	232 2 2
399 4 0	...	...	...	...	...	...
44 9 0	...	...	...	...	...	...
141 8 0	...	...	...	...	...	...
220 13 9	...	...	...	...	...	...
208 8 0	...	...	...	...	...	...
306 0 0	...	...	...	...	...	...
73 10 9	...	...	...	...	...	...
4,200 0 0	...	...	...	...	...	...
63 11 0	...	...	...	...	...	...
12,019 12 7	50 11 3	...	50 11 3	304 0 0	571 10 2	875 10 2

APPENDIX A.—*Statement showing demand, collections, and balances of the munici-*

Sources of income.	Outstanding balance of previous year.	Demand for the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Buldana.					
Tax on buildings and lands ...	82 15 1	1,126 11 11	1,209 11 0	82 15 1	970 7 5
Tax on vehicles and animals ...	...	489 5 0	489 5 0	..	489 5 0
Weekly market cess ...	...	449 6 10	449 6 10	...	449 6 10
Public water tax	450 0 0	3,175 0 0	3,625 0 0	339 2 9	2,620 10 0
Private water tax	...	110 0 0	110 0 0	...	106 0 0
Pound collections	...	405 13 0	405 13 0	...	105 13 0
Fees from slaughter-houses ...	...	190 0 0	190 0 0	...	190 0 0
Fines under Municipal and other Acts.	...	14 14 0	14 14 0	...	14 14 0
Produce of land	...	401 1 4	401 1 4	...	401 1 4
Produce of public garden ...	...	508 3 9	508 3 9	...	508 3 9
Sale proceeds of sweepings ...	...	63 0 0	63 0 0	...	63 0 0
Do. of avenue cuttings	...	36 11 3	36 11 3	...	36 11 3
Fees and revenue from educational Institutions.	...	641 12 6	641 12 6	...	641 12 6
Other fees	...	40 11 6	40 11 6	...	40 11 6
Grants and contributions ...	...	7,468 0 0	7,468 0 0	...	7,468 0 0
Miscellaneous	...	173 13 9	173 13 9	...	173 13 9
Total ...	532 15 1	15,294 8 10	15,827 7 11	422 1 10	14,579 14 4
Basim.					
Tax on vehicles and animals ...	...	1,172 4 0	1,172 4 0	...	998 0 0
Tax on professions and trades...	274 10 0	3,096 0 0	3,370 10 0	174 9 3	2,987 11 6
Weekly market cess ...	...	1,150 0 0	1,150 0 0	...	1,150 0 0
Private scavenging rate ...	76 8 0	3,951 8 0	4,028 0 0	58 8 0	3,374 6 6
Pound collections	...	183 14 0	183 14 0	...	183 14 0
Fees from slaughter-houses ...	...	420 0 0	420 0 0	...	415 0 0
Fines under Municipal and other Acts	...	213 6 6	213 6 6	...	213 6 6
Rents of land	3 0 0	75 12 6	78 12 6	...	75 12 6
Rents of bungalows ...	...	149 0 0	149 0 0	...	149 0 0
Produce of land	0 8 0	133 1 0	133 9 0	...	133 1 0
Produce of public gardens ...	...	483 5 8	483 5 8	...	483 5 8
Sale-proceeds of sweepings ...	17 0 0	339 8 0	356 8 0	17 0 0	339 8 0
Do. of avenue cuttings	...	80 14 0	80 14 0	...	80 14 0
Grants and contributions ...	...	3,000 0 0	3,000 0 0	...	3,000 0 0
Advances. ...	...	580 0 0	580 0 0	...	580 0 0
Deposits	...	347 15 2	347 15 2	...	347 15 2
Miscellaneous	...	105 15 9	105 15 9	...	105 15 9
Total ...	371 10 0	15,482 8 7	15,854 2 7	250 1 3	14,617 14 7
Yeotmal.					
Tax on professions and trades...	823 8 0	2,150 8 0	2,974 0 0	508 6 0	1,373 8 0
Do. animals and vehicles ...	912 8 0	1,113 0 0	2,025 8 0	537 12 0	873 7 6
Scavenging tax	...	637 0 0	637 0 0	...	580 0 0
Pound collections	...	593 14 0	593 14 0	...	593 14 0
Fees from markets ...		507 15 3	507 15 3	...	465 15 3
Do. slaughter houses ...		182 14 0	197 14 0	10 0 0	162 14 0
Fines under Municipal and other Acts	15 0 0 ...	71 3 0	71 3 0	...	71 3 0
Rents of land	25 0 0	4 0 0	29 0 0	...	4 0 0
Do. houses, &c.	...	259 8 0	259 8 0	...	259 8 0
Municipal garden receipts ...	...	150 0 0	150 0 0	...	50 0 0
Produce of garden ...	...	26 12 9	26 12 9	...	26 12 9
Sale proceeds of sweepings ...	...	325 0 0	325 0 0	...	325 0 0
Do. tools and plant.	...	26 14 0	26 14 0	...	26 14 0
Fees from educational institutions	...	232 2 9	232 2 9	...	232 2 9
License for fishing in tanks ...	...	183 0 0	183 0 0	...	183 0 0
Grants and contributions ...	...	2,298 0 0	3,298 0 0	...	2,298 0 0
Other items	...	194 0 9	194 0 9	...	194 0 9
Total ...	1,776 0 0	8,955 12 6	10,731 12 6	1,056 2 0	7,720 4 0

palities in the Hyderabad Assigned Districts for the year 1897-98—concluded.

Total.	Amounts remitted			Balance on 31st March 1898		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,053 6 6	...	...	...	...	156 4 6	156 4 6
489 5 0	...	...	...	...	...	...
449 6 10	...	...	...	...	...	...
2,959 12 9	26 3 9	...	26 3 9	84 9 6	554 6 0	638 15 6
106 0 0	...	...	...	...	4 0 0	4 0 0
405 13 0	...	...	...	...	...	...
190 0 0	...	...	...	...	...	...
14 14 0	...	...	...	...	...	...
401 1 4	...	...	...	...	...	...
508 3 9	...	...	...	...	...	...
63 0 0	...	...	...	...	...	...
36 11 3	...	...	...	...	...	...
641 12 6	...	...	...	...	...	...
40 11 6	...	...	...	...	...	...
7,468 0 0	...	...	...	...	...	...
173 13 9	...	...	...	...	...	...
15,002 0 2	26 3 9	...	26 3 9	84 9 6	714 10 6	799 4 0
998 0 0	...	23 8 0	23 8 0	...	150 12 0	150 12 0
3,162 4 9	73 1 3	64 10 0	137 11 3	26 15 6	43 10 6	70 10 0
1,150 0 0	...	...	...	...	...	...
3,432 14 6	11 4 0	475 8 6	486 12 6	6 12 0	101 9 0	108 5 0
183 14 0	...	...	...	...	...	...
415 0 0	...	...	...	...	5 0 0	5 0 0
213 6 6	...	...	...	...	...	...
75 12 6	3 0 0	...	3 0 0	...	...	...
149 0 0	...	...	...	...	...	...
133 1 0	0 8 0	...	0 8 0	...	...	...
483 5 8	...	...	...	...	...	...
356 8 0	...	...	...	...	...	...
80 14 0	...	...	...	...	...	...
3,000 0 0	...	...	...	...	...	...
580 0 0	...	...	...	...	...	...
347 15 2	...	...	...	...	...	...
105 15 9	...	...	...	...	...	...
14,867 15 10	87 13 3	563 10 6	651 7 9	33 11 6	300 15 6	334 11 0
1,881 14 0	63 8 0	...	63 8 0	251 10 0	777 0 0	1,028 10 0
1,411 3 6	223 0 0	...	223 0 0	151 12 0	239 8 6	391 4 6
580 0 0	...	...	...	...	57 0 0	57 0 0
593 14 0	...	...	...	...	...	...
465 15 3	...	...	...	...	42 0 0	42 0 0
172 14 0	...	...	...	5 0 0	20 0 0	25 0 0
71 3 0	...	...	...	...	...	...
4 0 0	25 0 0	...	25 0 0	...	...	...
259 8 0	...	...	...	...	...	...
50 0 0	...	...	...	...	100 0 0	100 0 0
26 12 9	...	...	...	...	...	...
325 0 0	...	...	...	...	...	...
26 14 0	...	...	...	...	...	...
232 2 9	...	...	...	...	...	...
183 0 0	...	...	...	...	...	...
2,298 0 0	...	...	...	...	...	...
194 0 9	...	...	...	...	...	...
8,776 6 0	311 8 0	...	311 8 0	408 6 0	1,235 8 6	1,643 14 6

Extract from the Proceedings of the Resident at Hyderabad, No. 3551, dated Hyderabad Residency, the 27th October 1898.

READ—

The Report on the Administration of Municipalities in the Hyderabad Assigned Districts for the year 1897-98.

RESOLUTION.

The report was due in the Resident's office on the 1st August, and was received on the 5th of that month. The number and constitution of municipalities remained unchanged during the year under report.

2. The expediency of excepting some municipalities from the provisions of the Berar Municipal Law which require that a certain proportion of members should be elected was considered during the year; with the result that, since its close, Ellichpur town and Yeotmal have been so excepted; and the matter is still receiving attention with reference to other municipalities. The figures in paragraph 4 of the report indicate more apathy than ever on the part of the electors; for the percentage of electors who voted to the total number fell from 33·9 in 1896-97 to 23 during the year of report. The number of meetings held by some of the committees seems excessive; but Mr. Hare rightly observes that the number of meetings must chiefly depend on whether efficient sub-committees are appointed or the greater part of the work is done by the general committees themselves.

3. The total municipal income of the province, excluding the proceeds of Government securities sold by the Khamgaon Municipality, and the Government contribution on account of education, amounted to Rs. 2,38,212, or Rs. 12,699 less than the income of the year 1896-97. The decrease is mainly due to the recent orders exempting the salaries of Government servants from taxation, the abolition of road-tolls in Amraoti town, Ellichpur town, and Karinja, and the resumption by Government of land revenue within municipal limits. The last cause of decrease does not apply to the municipalities of Amraoti town, Shegaon, and Akola, because, in view of the crippled state of their finances, the enforcement of the orders resuming land revenue has been postponed in the case of Akola till after the expiry of twenty years from the 1st April 1897, and in the case of Amraoti town and Shegaon till after the expiry of ten years from the same date. Some municipalities have represented that a proportion of the lands from which they hitherto derived revenue is municipal property, and this subject is under investigation.

4. The expenditure exceeded the income in every municipality, and this point has been noticed in connection with the budgets for 1898-99. The principle that the ordinary expenditure of a year should not exceed the limits of the ordinary income has already been pressed on the attention of committees. During the year under report the municipalities of Ellichpur town, Ellichpur Civil Station, Basim and Yeotmal, introduced the scavenging tax, and a tax on vehicles and animals used for riding, driving or burden was also adopted in Basim. Since the close of the year the following taxes have been imposed:—

(*a*) A scavenging tax in the municipalities of Karinja, Akola, Khamgaon, Shegaon and Akot;

(*b*) A tax on buildings and lands in Akola and Karinja; and

(*c*) A tax on vehicles and animals used for riding, driving or burden in Akola.

5. The unsatisfactory condition of the finances of the Amraoti town municipality has been separately examined: the Committee's proposals to impose a tax on vehicles and animals entering the town are under consideration; and

it is hoped that the proceeds of this tax may materially improve the position. Akola will be burdened for some years to come with the liquidation of the water-works loan.

6. It remains to be seen how far the additional taxes already introduced and about to be introduced will succeed in placing municipal finances on a sound footing. If they fail, the remedy is obvious: the Law confers ample powers of taxation; and municipal taxation is lighter in Berar than in any other province. The average incidence of taxation fell from 9 annas 3 pies in 1896-97 to 8 annas 10 pies in 1897-98. Buldana, which is the smallest municipality in point of population, heads the list with an incidence of Rs. 1-6-9, and is followed by Amraoti town with an incidence of Rs. 1-2-5. In no other municipality is the incidence as much as 10 annas. It is lowest at Shegaon and Karinja, the figures being 3 annas 2 pies and 3 annas 1 pie respectively. The following table gives some figures comparing Berar with other provinces in respect to municipal taxation during the three years 1894-95 to 1896-97 :—

Province.	Percentage of income from taxation to total income, excluding "extraordinary and debt."			Incidence of taxation per head of population.		
	1894-95.	1895-96.	1896-97.	1894-95.	1895-96.	1896-97.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras	59·8	58·2	55·7	0 13 10	0 14 3	0 14 6
Bombay	69·6	69·0	69·3	1 5 6	1 6 4	1 5 10
Bengal	79·9	80·3	80·8	0 13 7	0 14 1	0 14 11
North-West Provinces and Oudh.	80·7	79·9	79·1	1 0 7	1 0 9	0 15 6
Punjab	71·7	72·4	70·3	1 6 6	1 6 8	1 4 6
Central Provinces ...	68·8	(a)	(a)	1 2 0	(a)	(a)
Assam	49·9	46·7	49·4	1 2 11	1 4 8	1 3 2
Coorg	41·4	(a)	(a)	0 13 2	(a)	(a)
Berar	39·1	38·7	39·7	0 9 10	0 8 10	0 9 3
Incidence of taxation in Berar per head of population during 1897-98 ...						0 8 10

(a) Information not available.

7. Conservancy and water-supply absorbed a large portion of the year's expenditure in all municipalities. In Khamgaon Rs. 16,812 were spent in removing silt from the Januna tank as a relief work. In Shegaon a scheme for improving the water-supply is under the consideration of the Committee. In Akot, which suffers from cholera, the wells have been examined and reported on by the Sanitary Commissioner, with the result that many have been closed, while measures have been ordered to protect a large number from surface and other pollution. The officiating Resident observed in reviewing (as officiating Commissioner of the Hyderabad Assigned Districts) the Sanitary Report for 1897 that municipal arrangements for the disposal of night-soil and refuse left much to be desired, and that the income from this source was small.

8. The transfer of primary schools within municipal areas to municipal management brought in for the first time an additional item of expenditure for which provision had to be made.

9. The expenditure on public gardens in Akola, Amraoti Camp. and Buldana seems high. The general rule has been laid down by Sir Trevor Chichele-Plowden to the effect that such gardens ought to be made self-supporting or nearly so, and that hereafter the retention of any garden which, after a reasonable interval, fails to pay half its cost will be a matter

Berar Secretary's letter No. 1306, dated 16th April 1894.

for consideration. Mr. Hare is inclined to doubt whether economy in the management of gardens is not being pushed too far; and the remarks in paragraph 16 of his report are, the officiating Resident thinks, of practical interest.

10. Mr. Crawford agrees with the Commissioner that, in the adverse circumstances of the year, the Municipal Committees in Berar have on the whole worked well; and he gladly notes the names of the officers and gentlemen whose names have been favourably noticed in paragraphs 18 to 29 of the report, especially Dr. Khot. But Sir Trevor Chichele-Plowden's observations in paragraph 4 of the review for 1896-97 still require constant attention. The officiating Resident is obliged to Mr. Hare for his careful report.

(By order)

C. H. A. HILL,

Secretary for Berar.

Hyderabad Residency Printing Office.—No. 338-B—27-10-98.—163—[R.A.F.]

REPORT

ON

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1898-99.

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1899.

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B-580—[R.A.F.]

No. 931-R., dated Amraoti, the 28th July 1899.

From—R. D. Hare, Esq., Officiating Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

I have the honour to submit the Report on the Administration of the Municipalities of the Hyderabad Assigned Districts for the year ending 31st March 1899.

Section I.—Constitution of the Municipalities in the Hyderabad Assigned Districts.

Number of municipalities.

2. The number of Municipalities was the same as in the preceding year, *viz.*, twelve. The date of establishment of each municipality and its population according to the census of 1891 are shown in the following table :—

Name of district.	Name of Municipality.	Date of establishment.	Population.
Amraoti ...	1. Amraoti Town	1869	28,946
	2. Do. Camp	11th July 1889 ...	4,709
	3. Karinja	1st April 1895 ...	14,436
Akola ...	4. Akola	1868	21,470
	5. Khamgaon	1st October 1869 ...	15,598
	6. Shegaon	28th November 1881..	11,422
	7. Akot	8th June 1884 ...	15,995
Ellichpur ...	8. Ellichpur City	1st April 1873 ...	26,637
	9. Do. Civil Station ..	Do. 1893 ...	9,603
Buldana ...	10. Buldana	Do. do. ...	3,243
Basim ...	11. Basim	1st October 1869 ...	12,389
Wun ...	12. Yeotmal	1st April 1893 ...	6,464

Strength of municipal committees.

3. The strength of each municipal committee is shown below :—

Name of Municipality.	Sanctioned strength.			Actual strength on 31st March 1899.		
	Nominated.	Elected.	Total.	Nominated.	Elected.	Total.
Amraoti Town	6	18	24	6	18	24
Do. Camp	10	...	10	8	...	8
Karinja	12	...	12	13	...	13
Akola	6	18	24	5	17	22
Khamgaon	3	9	12	3	7	10
Shegaon	3	9	12	3	9	12
Akot	3	9	12	2	9	11
Ellichpur City	24	...	24	9	11	20
Do. Civil Station ...	12	...	12	11	...	11
Buldana	12	...	12	12	...	12
Basim	5	9	14	5	9	14
Yeotmal	14	...	14	14	...	14
Total ...	110	72	182	91	80	171

The elective principle is no longer in force in the Amraoti Camp, Buldana, Ellichpur City and Civil Station, Karinja, and Yeotmal Municipalities, or in the Civil Station ward of the Basim Municipality. Elsewhere the members are selected partly by nomination and partly by election in the proportion of 1 to 3.

Of the 171 members of which the different committees were composed on the 31st March last, 54 were officials and 28 Europeans. It would be interesting

to know what proportion Muhammadans and Parsis bear to Hindus, and from what profession and trades the members are drawn. The reports for the year under report do not afford complete information on this point, but I find that all the 24 members of the Amraoti Town Committee are Hindus except 1 European and 2 Muhammadans; that on the Akola Committee there are 5 Government servants, 6 traders or money-lenders, 1 medical practitioner, 3 landholders, and 7 pleaders; and that at Shegaon there are 1 European, 1 Parsi, and 1 Muhammadan to 9 Hindus.

Elections.

4. The following table shows for each municipality the result of the elections held in pursuance of rules 31 and 32 of the rules framed by the Resident under the Municipal Law:—

Name of Municipality.	Number of vacancies.	Number of candidates.	Total electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti Town	6	18	2,206	197	8·9
Akola	7	11	1,462	146	9·9
Khamgaon	3	15	414	198	47·8
Shegaon	3	3	175	20	11·4
Akot	3	6	586	69	11·8
Basim	3	5	1,355	138	10·2
Total ...	25	58	6,198	768	12·4

The number of electors on the roll has increased considerably in the Amraoti Town, Akola, Basim, and Akot Municipalities owing to the alteration that has been made in the qualification. The former rule was that citizens paying Re. 1 in town fund tax were entitled to vote; but the exemption in the first instance of Government servants from the town fund tax and the withdrawal of sanction to that tax from the 1st April 1899, made new rules necessary, and the qualification has been altered to Rs. 2 paid in any form of taxation. It is not clear why an increase in the number of voters should not have been the result at Khamgaon and Shegaon also.

There were only 58 candidates for the 25 vacancies, and only 12·4 per cent. of the electors voted at the elections. At Amraoti and Akola only about 9 or 10 per cent. of them came forward; and it seems that everywhere except at Khamgaon the elections excited less interest even than in previous years. In Amraoti Town, Mr. Khaparde, the Vice-Chairman, explains there was no contest for any of the six vacancies owing to the fact that the candidates who offered themselves were gentlemen of established reputation, whose right to a seat in the committee was allowed on all hands; and it is to be hoped that the best men put themselves forward in other municipalities also. It is certain that in the present condition of our municipalities there is not very much inducement to serve on a committee; and in the Amraoti Town especially, where a water tax has to be collected, though water is not supplied, there is little gratitude and a good deal of unpopularity to be earned; and the thanks of the Administration are due to the gentlemen who devote their time and labour to the service of the public.

During the year under report proposals were submitted for the withdrawal from three of the smaller municipalities (with the consent of two of them) of the

elective method of appointing members, and for confining it to certain wards in the larger ones. The Resident decided to leave the Amraoti Town, Akola, and Khamgaon Municipalities on their present basis; but expressed his willingness to consider specific recommendations supported by adequate facts in regard to the smaller towns, and the matter has not been pushed further.

Meetings.

5. The following table shows the number of meetings held during the year by each municipal committee and the attendance at each meeting :—

Name of Municipality.	Number of meetings held during the year.		Total number of members.	Average attendance at each meeting.	
	1897-98.	1898-99.		1897 98.	1898-99.
Amraoti Town	19	24	24	13·9	12·4
Do. Camp	16	16	8	6·9	4·9
Karinja	15	19	13	9·7	5·7
Akola	37	28	22	8 5	7·9
Khamgaon	25	28	10	7·5	7·5
Shegaon	24	24	12	6·0	7·4
Akot	23	26	11	6 6	6·3
Ellichpur City	17	25	20	12·3	12 3
Do. Civil Station ...	9	14	11	5·7	7·3
Buldana	18	18	12	6 0	6·1
Basim	20	19	14	6·8	7·7
Yeotmal	18	17	14	8·2	7·9

Section 27 of the Berar Municipal Law requires that a committee shall meet for the transaction of business at least once in every month, and the table shows that this requirement was fulfilled in all municipalities. It is explained that of the 28 meetings held at Akola 11 had to be adjourned for want of a quorum, and that extra meetings were necessary at Khamgaon and Shegaon on account of business connected with new taxation.

The average attendance of members at each meeting has fallen in the municipalities of Amraoti Town, Amraoti Camp, Karinja, Akola, and Yeotmal.

The Deputy Commissioner of Akola says that matters which ought to be disposed of by sub-committees are discussed at general meetings; that there is "a certain amount of distrust among members," and their deliberations are slow, and business men are reluctant to attend such lengthy and frequent meetings. Where the people manage their own affairs, long, and at times unfruitful, discussions are inevitable, but the waste of the time of general committees in talking on unimportant matters that should be left to sub-committees should be guarded against. The Amraoti Committee have appointed a managing committee in place of four sub-committees, and it is stated that there has been a great improvement in the despatch of business in consequence. There is a great deal less talking at general committees now and more work done, Captain Horsbrugh says.

The small average attendance at Karinja is attributed to the absence from the town of some of the members (cotton merchants, it is presumed) during several months of the year.

Section II.—Revenue and Expenditure.

A.—Demand, collections, and balances.

6. The subjoined table shows for each municipality the amount to be collected in respect of the demand for the year and the outstandings for previous years, the amounts collected and remitted, and the balance unrecovered at the close of the year. The details in respect of each source of revenue will be found in Appendix A :—

Name of Municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collection.			Amounts remitted.			Balance outstanding on the 31st March 1899.		
				On account of outstanding balance of previous years, column 2.	On account of demand for the current year, column 3.	Total.	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Town	9,913 11 4	48,702 13 3	58,616 8 7	8,029 4 7	34,468 9 7	42,497 14 2	1,654 4 9	...	1,654 4 9	230 2 0	14,234 3 8	14,464 5 8
Do. Camp.	791 3 0	12,182 9 6	12,973 12 6	523 7 0	11,322 2 2	11,845 9 2	3 0 0	...	3 0 0	264 12 0	860 7 4	1,125 3 4
Karinja ...	1,289 0 0	17,170 11 4	18,459 11 4	1,100 8 0	9,644 3 4	10,744 11 4	101 8 0	12 8 0	114 0 0	87 0 0	7,514 0 0	7,601 0 0
Akola ...	4,365 1 4	32,459 3 2	36,824 4 6	3,117 15 4	30,828 3 2	33,946 2 6	788 4 0	...	788 4 0	458 14 0	1,631 0 0	2,089 14 0
Khamgaon ...	2,459 6 10	22,785 4 10	25,244 11 8	1,363 6 6	21,807 6 10	23,170 13 4	517 6 6	...	517 6 6	578 9 10	977 14 0	1,556 7 10
Shegaon ...	185 8 0	10,586 13 3	10,772 5 3	96 14 0	10,586 13 3	10,683 11 3	...	...	...	88 10 0	...	88 10 0
Akot ...	1,223 8 0	11,845 9 5	13,069 1 5	1,006 8 0	11,362 1 5	12,368 9 5	216 0 0	248 0 0	464 0 0	1 0 0	235 8 0	236 8 0
Ellichpur City.	1,169 6 0	15,434 8 3	16,603 14 3	767 9 6	14,702 0 3	15,469 9 9	145 1 3	...	145 1 3	256 11 3	732 8 0	989 3 3
Ellichpur Civil Station.	875 10 2	13,738 9 1	14,614 3 3	525 2 2	13,665 9 1	14,190 11 3	59 0 0	...	59 0 0	291 8 0	73 0 0	364 8 0
Buldana ...	799 4 0	12,946 11 5	13,745 15 5	520 11 9	11,553 5 11	12,074 1 8	42 0 0	922 12 0	964 12 0	236 8 3	470 9 6	707 1 9
Basim ...	334 11 0	17,473 8 5	17,808 3 5	234 10 3	17,254 2 2	17,488 12 5	90 8 9	12 8 0	103 0 9	9 8 0	206 14 3	216 6 3
Yeotmal ...	1,643 14 6	10,463 6 6	12,107 5 0	1,138 12 6	9,417 2 9	10,555 15 3	116 4 0	...	116 4 0	389 6 0	1,046 4 0	1,435 10 0
Total ...	25,050 4 2	2,25,789 12 5	2,50,840 0 7	18,424 13 7	1,96,611 11 11	2,15,036 9 6	3,733 5 3	1,195 12 0	4,929 1 3	2,892 9 4	27,982 4 9	30,874 14 1

The demand for the year was Rs. 2,25,789-12-5 against Rs. 2,74,539-12-7 in 1897-98. The total amount to be collected was Rs. 2,50,840-0-7 against Rs. 2,79,235-2-2 * in the preceding year. Rs. 2,15,036-9-6 were recovered, being Rs. 32,561-13-3 * less, and the outstandings at the close of the year were Rs. 4,346-4-11 more than in 1897-98.

This is not a satisfactory state of things. The financial management of the committees can best be judged from the figures for the demand of the year, which show the provision they have made by taxation to meet the requirements for expenditure on their towns; and those for the collections, which show the care they have taken to make all their income available for that expenditure. And it has been shown above that there has been a large falling off under each of these heads.

Demand.

7. As regards the demand for the year, there was an increase at Karinja, Shegaon, Ellichpur Civil Station, Basim, and Yeotmal, and the decrease in the other municipalities was as follows :—

	Rs.
Akola	12,522
Amraoti Town	8,484
Khamgaon	4,356 †
Akot	*2,753
Amraoti Camp	1,839

There was a decrease of Rs. 795 at Ellichpur City, but this was a great deal more than accounted for by the withholding of the land revenue of fields within the municipal area which was assigned to the committee, but which during the year under report was paid into the Government treasury under, apparently, a mistaken view of the orders on the subject.

At Buldana the falling off of Rs. 2,347 was due to a smaller allotment having been made out of the pound fund surplus.

The total collapse of the satta tax and the transfer of the revenues of the cotton market to the credit of the cotton market account for the decrease at Akola. The falling off in the town fund tax demand is due to the exemption of persons merely residing within municipal limits and not carrying on any trade or profession therein. The committee have introduced taxes on houses and animals and vehicles to take the place of the town fund tax, and they came into force from the 1st January last; but nothing was entered under the head of demand on account of these taxes. It is explained that the lists of assessments were not ready by the end of the year; but considering the lengthy process of incubation that the proposals went through, every thing connected with them ought to have been ready long ago.

The main items of the decrease in the demand in Amraoti Town were Rs. 2,389 on account of the town fund tax and Rs. 3,765 on account of cotton market fees, the reasons being the same as in the case of Akola. There was also a falling off of Rs. 967 on account of rates for water delivered to private houses, which was due to the failure of the water-supply. On the other hand, there was a small increase in the assessments under the private scavenging tax and also in the revenue from the sale of night-soil and sweepings. In place of the town fund tax a tax on trades and professions at the old rate of 1 per cent., and a tax on vehicles and animals entering the town came into force on the 1st April last.

At Khamgaon the satta tax demand fell from Rs. 3,910 to Rs. 39. There was a decrease of Rs. 1,787 owing to the loss of the cotton market receipts, but this was balanced by the contribution of Rs. 1,000 made by the committee of the market towards the maintenance of roads and approaches, and a grant of Rs. 1,730 received from the District Fund in respect of the expenditure on

* Exclusive of the proceeds from the sale of Government securities at Khamgaon in 1897-98.
† Excluding Rs. 27,435 realized in 1897-98 by the sale of Government securities.

poor-houses during the famine. There was an appreciable increase in the income from fines in municipal prosecutions. The committee have introduced a tax on buildings and lands and one on vehicles and animals used for riding, driving, &c., from the 1st April last in order to replace the tax on professions and trades.

At Akot the falling off in the demand was due to the exclusion from the accounts of the income of the cotton market. There was a slight increase in the scavenging tax assessments and in the revenue from the sale of sweepings.

The town fund tax was replaced on the 1st April last by a new tax on professions and trades.

The main items of decrease in the Amraoti Camp Municipality were Rs. 1,123 under "sale proceeds of land" (which is not clearly explained, but is assumed to have been caused by the proceeds of grazing lands being now paid into the Government revenues) and Rs. 671 in the water tax, which appears to be due to the exemption of the residents of the station to whom it was impossible to supply water.

At Ellichpur City a new tax on vehicles and animals kept for riding, driving, &c., was in force, and fees were levied for licenses for vehicles plying for hire during the year. A tax on professions and trades at increased rates has been substituted for the town fund tax from the 1st April last.

As the town fund tax was not in force in the Buldana Municipality, no new taxes have been introduced during the year.

To return to the municipalities where the demand showed improvement as compared with the preceding year:—At Karinja a tax on buildings and lands and a scavenging tax were introduced at the commencement of the year under report, and Rs. 3,680 and Rs. 3,565 are entered under those heads respectively. There was an increase of Rs. 872 in the assessments to the tax on professions and trades, which has now been abolished, and some increase under "fines," while the loss of the control of the cotton market accounts for a decrease of Rs. 3,255.

At Shegaon there was an increase of Rs. 1,607 under the new tax on animals and vehicles. A tax on buildings and lands replaced the town fund tax on the 1st April last.

The increase in the demand of the Ellichpur Civil Station Municipality amounted to Rs. 1,831, and was made up of small items, the largest being Rs. 849 under the scavenging tax. A tax on professions and trades at 1½ per cent. and a tax on animals and vehicles came into force from the beginning of the current year.

An increased grant from the pound fund surplus and a contribution for educational purposes owing to the transfer of primary schools to municipal management are the chief causes of the increase at Basim. A tax on animals and vehicles has been in force during the past two years, and the town fund tax has now been replaced by a tax on professions and trades at a rate enhanced by 25 per cent. The demand under the scavenging tax fell off by Rs. 618, but it is explained that while in 1897-98 unoccupied houses were assessed at the commencement of the year, and a considerable sum had to be remitted in the case of those that remained unoccupied, during the year under report only occupied houses were assessed, houses that were occupied subsequently being left to be entered in a supplemental list. The tax is levied under section 42 of the Municipal Law, and under section 62 (2) is leviable from the person occupying the house.

The scavenging tax rates amounted to Rs. 609 more than in the previous year at Yeotmal, and the allotment from the pound fund was increased by Rs. 481. In this municipality the animal and vehicle tax has been in force since 1894, and for the town fund tax only a tax on buildings and lands has been substituted.

Collections.

8. The following table shows the proportion per cent. collected of the outstandings from previous years and of the demand of the year in each municipality as compared with the preceding year:—

Name of Municipality.	Proportion per cent. of the outstandings of previous years collected.		Proportion per cent. of the current demand collected.	
	1897-98.	1898-99.	1897-98.	1898-99.
1. Shegaon	55·1	51·6	98·7	100·0
2. Ellichpur Civil Station	65·8	59·9	95·2	99 4
3. Basim	67·2	70·1	94·4	98·7
4. Akot	62·8	82·2	87·6	95·9
5. Khamgaon	36·6	55·4	97·1	95·7
6. Ellichpur City	72·2	65·6	97·2	95·2
7. Akola	53·8	71·4	91·8	94·9
8. Amraoti Camp	64·6	66·1	85·4	92·9
9. Yeotmal	59 5	69·3	86 2	90·0
10. Buldana	79·2	65 2	95 3	89·2
11. Amraoti Town...	83·2	80·9	84·5	70·7
12. Karinja	82·7	85·4	89·6	56·1

There was an improvement in the efforts made to clear off old outstandings at Akot, Akola, and Yeotmal; while Buldana, the two Ellichpur Municipalities and Amraoti Town have dropped back.

As regards the collection of the demand for the year, Shegaon as usual head the list. Every pie of the income was recovered there. Ellichpur Civil Station did almost as well; Basim takes the third place, and Akot comes next. Khamgaon, Ellichpur City, and Akola have all done well; but the two former have not done quite so well as in 1897-98. Buldana has dropped from fourth to tenth in the list, and Yeotmal is nearly as low as it was before. Amraoti Town and Karinja come last of all.

The Amraoti Town Municipality collected Rs. 16,013-12-7 less than in 1897-98, and the outstanding balance on the 31st March last amounted to the enormous sum of Rs. 14,464-5-8 notwithstanding remissions (on account of former years) aggregating Rs. 1,654-4-9. Of this "seemingly large outstanding," as he calls it, the Vice-Chairman's explanation is to the effect that people persisted in regarding the water tax as a charge for service rendered instead of a tax for the repayment of the Kalapani tank loan; and as they were given no water and had to make their own arrangements for having it fetched from a distance, they were unwilling to pay the tax. Apparently they were not desirous of paying the latrine cess rates or the town fund tax either. The Vice-Chairman complains also of the inconvenience and clerical work caused by the new rules, under which, instead of a separate bill being made out for each tax, all the rates a tax-payer has to pay are entered in one bill, and the whole amount is demanded at once. This complaint is made by no other committee, and it seems clear that when once a proper list of rate-payers has been made out according to wards and streets, there should be a great saving of time and labour both in making out the bills and in collecting the rates. And as the rules came into force on the 1st April 1897, the list ought to be ready by this time. The Deputy Commissioner states that he has done his best throughout the year to get the committee to collect their taxes punctually, and has repeatedly written and spoken to them on the subject. He says that they do not appear to recognize the necessity for exerting themselves, and he asks for advice as to what additional steps should be taken to persuade them to do their duty in this respect. I do not think that it is much use writing or talking to the committee in a general way about collecting arrears: the best advice that I can give is that if it is a fact that, as stated in last year's report, the inefficiency of the clerks was at the bottom of the confusion that the accounts had got into, and that these clerks have notwithstanding this still been kept on, they should be got rid of and efficient ones appointed in their place, and that some one should be made responsible that the list of rates payable by each tax-payer and the bills should be made out within a certain time and served within a certain time, and the names of those who have

failed to pay brought before the committee without delay in order that distress warrants may be applied for; or, in other words, that the Deputy Commissioner should see that a proper system is laid down once for all, and that it is adhered to. I note that the outstanding balance had been reduced to Rs. 9,088 by the beginning of June last.

The outstanding balance has risen at Karinja from Rs. 1,239 to Rs. 7,601. As the Deputy Commissioner says, the funds of this municipality do not appear to be as well administered as they might be; for though the tax on houses and lands was introduced with effect from the 1st April 1898, no assessments were made before the close of the year under report, and it was only in the last week of it that the work of collecting the town fund tax was taken in hand. There is reason to think that the Committee purposely made delay in the collections of the house tax, because it is an unpopular one, and they hope to get permission to substitute a toll tax for it.

There has been a slight increase also in the outstanding balance of the Amraoti Camp Municipality, apparently due to the non-collection of water rates that remained unpaid in 1896-97 and 1897-98 owing to the poverty of the humbler classes of rate-payers.

It is only in the municipalities of the Amraoti district that the outstandings have increased, and a considerable reduction is shown in Akola, Akot, and Khamgaon; but less income was actually collected at all of the last mentioned towns and at Buldana, the decrease in collections amounting to as much as Rs. 11,055-9-4 in the case of Akola. It is unusual for large remissions to be made on account of the demand for the year, but they amounted to Rs. 922-12-0 at Buldana, and no explanation of the fact has been given. The sum outstanding at Yeotmal is still high for a town with so small an income, and it is probable that there, also, a want of system in the work of collecting the taxes exists which requires the attention of the Deputy Commissioner.

B.—*Income.*

9. The following table shows the total income realised by each municipality during the year 1898-99 as compared with that realised in the preceding year:—

Name of Municipality.	Income from all sources, 1897-98.	Income from all sources, 1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
Amraoti Town ...	58,511 10 9	42,294 8 1	...	16,217 2 8
Do. Camp ...	12,427 11 2	11,845 9 2	...	582 2 0
Karinja ...	11,052 1 7	10,744 11 4	...	307 6 3
Akola	45,057 8 0	33,946 2 6	...	11,111 5 6
Khamgaon ...	54,007 13 7	23,170 13 4	...	30,837 0 3
Shegaon ...	9,392 12 8	10,683 11 3	1,290 14 7	...
Akot	13,232 3 1	12,368 9 5	...	863 9 8
Ellichpur City ...	20,741 8 5	15,469 9 9	...	5,271 14 8
Do. Civil Station.	11,962 12 7	14,190 11 3	2,227 14 8	...
Buldana ...	15,002 0 2	12,074 1 8	...	2,927 14 6
Basim... ...	14,867 15 10	17,488 12 5	2,620 12 7	...
Yeotmal ...	8,776 6 0	10.555 15 3	1,779 9 3	...
Total ...	2,75,032 7 10	2,14,833 3 5	7,919 3 1	68,118 7 6
			Net decrease ...	60,199 4 5

The causes of the net decrease of Rs. 60,199-4-5 are shortly stated as follows:—

(1) Rs. 27,500 were included in the income of the preceding year on account of Government securities sold by the Khamgaon Committee to meet the cost of famine relief.

(2) The decline of the trade in sattas led to a loss of Rs. 8,735-15-0.

(3) The transfer of the income of the cotton markets to the credit of the market committees caused a decrease of Rs. 20,761-0-6, against which only Rs. 3,564-3-2 were credited to municipal revenues on account of contributions for the upkeep of roads.

(4) The exemption from the town fund tax of Government servants and persons merely residing in municipal areas, together with the delay in commencing collections at Karinja, led to a falling off of Rs. 4,485-13-5, a sum which would have been larger had it not been for the activity of the Akot Committee in collecting arrears for previous years.

(5) The failure of the Kalapani and Wadali tanks caused a considerable falling off in water rates; but the decrease under this head (Rs. 7,987-12-1) is largely made up of arrears that were apparently allowed to remain uncollected in Amraoti Town because the people were unwilling to pay.

Taxes levied in each municipality.

10. The following table shows which of the several taxes leviable under the Berar Municipal Law were in force in each municipality in the Hyderabad Assigned Districts on the 31st March 1899:—

District.	Name of Municipality.	Section 41 (1) A. of the Berar Municipal Law.						Section 41 (1) B.	Section 42.	Section 43.
		(a)	(b)	(c)	(d)	(e)	(f)			
		Tax on buildings and lands.	Tax on persons practising any profession or art or carrying on any trade.	Tax on vehicles, animals, &c., used for riding, driving, draught, or burden, or dogs kept within municipal limits.	Tax on vehicles and animals used for riding, driving, draught, or burden entering the municipality.	Tax on menials and domestic servants.	Octroi on animals for slaughter or goods brought within the municipality for consumption or use therein.	Tax on persons who practise any profession or art or who carry on any trade.	Scavenging tax.	Water tax.
Amraoti.	Amraoti Town.	...	*R. O. Notn. No. 94, dated 14th March 1899.	...	*R. O. Notn. No. 31, dated 3rd February 1899.	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R. O. Notn. No. 295, dated 7th August 1894.	R. O. Notn. No. 154-A., dated 11th September 1882 and R. O. Notn. No. 113, dated 9th June 1884.	R. O. Notn. No. 218, dated 12th December 1885.
	Amraoti Camp.	No. 1221, dated 18th March 1891, and R. O. Notn. No. 136, dated 29th March 1899.	...	...	..	...	...	...	...	P. W. Secy.'s No. 2-I., dated 7th January 1882.
	Karinja.	R. O. Notn. No. 72, dated 29th March 1898.	*R. O. Notn. No. 92, dated 14th March 1899.	...	...	...	...	Govt. of India. No. 2347-I.B; dated 23rd July 1896, and R. O. Notn. No. 6, dated 8th January 1897.	R. O. Notn. No. 71, dated 29th March 1898.	...
Akola.	Akola...	*R.O. Notn. No. 24, dated 25th January 1899.	...	*R. O. Notn. No. 25, dated 25th January 1899.	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R.O. Notn. No. 295, dated 7th August 1894.	R. O. Notn. No. 186, dated 18th June 1897.	...
	Khamgaon.	* R. O. Notn. No. 102, dated 14th March 1899.	...	*R.O. Notn. No. 422, dated 13th December 1898.	...	...	...	Do.	R. O. Notn. No. 45, dated 9th March 1898.	...
	Shegaon.	*R.O. Notn. No. 72, dated 1st March 1899.	...	R. O. Notn. No. 48, dated 14th March 1898.	...	...	...	Do.	R. O. Notn. No. 55, dated 18th March 1898.	...
	Akot ...	...	*R. O. Notn. No. 98, dated 14th March 1899.	...	...	...	...	Do.	R. O. Notn. No. 49, dated 14th March 1898.	...

* Tax sanctioned by the Resident to replace the tax under section 41 (1) B. of the Berar Municipal Law which has been abolished from the 1st April 1899.

District.	Name of Municipality.	Section 41 (1) A, of the Berar Municipal Law. (a) Tax on buildings and lands.	(b) Tax on persons practising any profession or art or carrying on any trade.	(c) Tax on vehicles, animals, &c., used for riding, driving, draught, or burden, or dogs kept within municipal limits.	(d) Tax on animals and vehicles used for riding, driving, draught, or burden entering the municipality.	(e) Tax on menials and domestic servants.	(f) Octroi on animals for slaughter or goods brought within the municipality for consumption or use therein.	Section (41) B. Tax on persons who practise any profession or art or who carry on any trade.	Section 42. Scavenging tax.	Section 43. Water tax.
Ellichpur.	Ellichpur City.	...	* R. O. Notn. No. 96, dated 14th March 1899.	R. O. Notn. No. 334, dated 15th October 1898.	...	...	...	Govt. of India No. 1476-I., dated 2nd May 1894, and R. O. Notn. No. 295, dated 7th August 1894.	R. O. Notn. No. 164, dated 28th May 1887.	...
	Do. Civil Station.	...	*R. O. Notn. No. 100, dated 21st March 1899.	* R. O. Notn. No. 77, dated 8th March 1899.	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895, and R. O. Notn. No. 250, dated 2nd July 1895.	R. O. Notn. No. 43, dated 13th February 1897.	...
Buldana.	Buldana.	R. O. Notn No. 30, dated 11th February 1896.	...	R. O. Notn. No. 195, dated 12th July 1893.	...	...	...	...	...	R. O. Notn. No. 20, dated 28th January 1896.
Basim.	Basim..	...	*R. O. Notn. No. 112, dated 18th March 1899.	R. O. Notn. No. 86, dated 15th March 1897.	...	...	...	Govt. of India No. 1476-I, dated 2nd May 1894, and R. O. Notn. No. 295, dated 9th August 1894.	R. O. Notn. No. 85, dated 15th March 1897.	..
Wun.	Yeotma	*R. O. Notn. No. 63, dated 21st February 1899.	...	R. O. Notn. No. 347, dated 18th September 1894.	...	...	...	Govt. of India No. 1154-I., dated 11th April 1895, and R. O. Notn. No. 242, dated 22nd June 1895.	R. O. Notn. No. 165, dated 28th May 1897.	...

*Taxes sanctioned by the Resident to replace the tax under section 41 (1) B. of the Berar Municipal Law which has been abolished from the 1st April 1899.

Incidence of taxation per head of population.

11. The incidence of taxation per head of population within municipal limits was as follows:—

	Rs.	a.	p.		Rs.	a.	p.
Buldana	1	6	3	Amraoti Camp ...	0	7	5
Amraoti Town ...	0	12	5	Akot	0	6	6
Yeotmal	0	11	6	Ellichpur Civil Station ...	0	6	1
Akola	0	9	9	Karinja	0	5	3
Basim	0	9	6	Ellichpur City ...	0	5	1
Khamgaon	0	8	2	Shegaon	0	4	7

And the average for all municipalities comes to 8 annas and 4 pies. It is not excessive compared with other provinces, as the following figures for 1897-98 will show:—

	Rs.	a.	p.		Rs.	a.	p.
Bombay (City) ...	7	0	11	Punjab	1	6	3
Calcutta	6	9	0	Bengal Presidency ...	0	15	8
Rangoon	4	14	11	North-Western Provinces	0	15	5
Madras (City)... ...	2	4	4	Madras Presidency ...	0	14	4
Central Provinces ...	1	9	1				
Bombay Presidency ...	1	8	9	Average of all provinces	1	12	7

The foregoing figures for the incidence in Berar Municipalities is taken from statement No. II prescribed by the Government of India, and are calculated, therefore, on the taxes actually collected, though a better idea of the incidence of taxation would be afforded if it were based on the demand, or total of the assessments, for the year under the taxes in force.

For instance, the only difference in taxation in Amraoti Town between the year under report and the previous year was that Government servants and pensioners were exempted from the town fund tax, and that rates for

water delivered to private houses fell off by Rs. 967. Yet, according to the actual collections, the incidence of taxation has fallen in that municipality from Rs. 1-2-3 in 1897-98 to 12 annas and 5 pies in the year under report. Worked out on the *demand* under the same taxes, the incidence is as follows :—

	Rs.	a.	p.		Rs.	a.	p.
Buldana	1	10	1	Khamgaon	0	8	4
Amraoti Town ...	1	0	0	Amraoti Camp ...	0	7	8
Karinja	0	12	6	Akot	0	5	11
Yeotmal	0	11	2	Ellichpur Civil Station...	0	5	9
Basim	0	9	5	Do. City ...	0	5	1
Akola	0	8	8	Shegaon	0	4	5

Incidence of total income per head of population.

12. The total income from all sources, including loans and grants for special and educational purposes, amounted to Rs. 2,14,833-3-5. Excluding loans and grants, the incidence of income per head in each municipality on its population was as follows:—

	Rs.	a.	p.		Rs.	a.	p.
Buldana	2	2	3	Basim	0	15	11
Amraoti Town ...	1	6	3	Amraoti Camp ...	0	14	9
Yeotmal	1	3	3	Shegaon	0	14	5
Khamgaon	1	2	6	Karinja	0	10	8
Akola	1	2	1	Akot	0	9	5
Ellichpur Civil Station...	1	0	0	Ellichpur City ...	0	8	7

C.—Expenditure.

13. The following table shows the total expenditure incurred by each municipality during the year of report as compared with the expenditure of preceding year. The total expenditure amounted to Rs. 2,40,614-2-5 against Rs. 2,89,555-8-9 in the preceding year, being a net decrease of Rs. 48,941-6-4.

The closing of all expenditure on famine relief in a great measure accounts for this decrease ; for in 1897-98 Rs. 11,300 was spent in the maintenance of poor-houses, and Rs. 16,812 on the excavation of the Khamgaon tank as a relief work. In that year also the Akola Committee paid an old debt of Rs. 11,037 on account of their share of the cost of the Kapsi water-works. The transfer of the cotton markets from municipal management has, moreover, brought about a considerable decrease of expenditure under that head :—

Name of Municipality.	Expenditure in 1897-98.			Expenditure in 1898-99.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Amraoti Town ...	61,497	3	0	47,869	2	0	...			13,628	1	0
Do Camp ...	13,704	1	10	15,033	8	10	1,329	7	0	...		
Karinja	10,812	14	8	14,524	12	3	3,711	13	7	...		
Akola	53,841	9	8	49,541	2	0	...			4,300	7	8
Khamgaon ...	46,989	5	0	25,421	14	5	...			21,567	6	7
Shegaon	10,190	3	11	11,891	11	2	1,701	7	3	...		
Akot	22,033	14	10	11,627	7	8	...			10,406	7	2
Ellichpur City ...	19,805	1	5	17,991	14	5	...			1,813	3	0
Do Civil Station...	10,573	4	10	12,343	15	11	1,770	11	1	...		
Buldana	16,038	8	11	10,336	6	10	...			5,702	2	1
Basim	14,812	14	1	14,966	12	5	153	14	4	...		
Yeotmal	9,256	6	7	9,065	6	6	...			191	0	1
Total ...	2,89,555	8	9	2,40,614	2	5	8,667	5	3	57,608	11	7
Net decrease ...										48,941	6	4

Percentage of distribution of expenditure.

14. The percentage to total expenditure of the expenditure under each of the several heads is shown separately for each municipality in the following table:—

Items.	Amraoti Town.		Amraoti Camp.		Karinja.		Akola.		Khamgaon.		Shegaon.		Akot.		Ellichpur City.		Ellichpur Civil Station.		Buldana.		Basim.		Yeotmal.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
General Administration and Collection Charges.																								
General administration—	3·0	3·3	6·5	7·5	11·3	5·8	2·8	3·0	2·2	5·1	5·0	6·0	3·7	6·9	2·7	7·3	7·2	6·9	3·6	5·9	6·1	6·1	4·7	4·6
Office Establishment	1·9	4·3	...	...	1·5	1·2	1·0	1·5	1·4	3·6	1·8	7·0	4·8	3·8	2·6	1·3	1·0	1·1	0·9	1·6	1·9	5·3	2·5	3·9
Collection of taxes, including bonded warehouses	0·2	2·4	...	0·02	...	...	...	0·05	0·2	...	0·3	...	...	...	...	...	0·5	0·7	...	0·2	...	...	...	...
Survey of lands	0·5	0·2	...	0·06	0·3	0·3	0·4	0·3	1·0	0·2	1·3	1·4	2·4	2·4	0·6	0·6	0·5	0·5	0·5	0·6	0·4	1·5	3·2	1·4
Refunds	0·7	0·7	...	...	1·6	0·8	0·4	0·4	1·0	1·2	1·3	1·4	1·0	2·7	0·6	0·5	0·5	0·5	0·5	0·6	0·5	1·5	1·0	1·4
Pensions and gratuities	...	...	...	...	...	0·8	...	0·4	1·0	0·8	...	0·5	...	1·1	...	...	...	0·4	...	...	0·1	0·4	...	...
Law charges	...	0·6	...	0·5	...	0·6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Local audit charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Safety.																								
Fire (establishment, purchase of fire-engine, &c.)	0·2	0·3	...	...	...	...	...	0·1	...	0·1	...	...	...	...	...	...	...	0·2	...	...	0·2	...	0·4	...
Lighting (establishment, purchase of lamps, &c.)	3·5	4·5	4·7	5·5	6·9	5·6	1·9	1·4	2·2	4·2	6·0	5·7	3·1	3·7	5·2	0·5	4·7	4·3	1·9	2·4	1·6	1·5	6·2	5·7
Rewards for destruction of wild animals and snakes	...	0·1	...	0·02	...	...	...	...	...	0·1	...	0·1	...	0·1	...	...	...	...	...	...	0·1	0·1	...	...
Public Health and Convenience.																								
Water-supply { Capital outlay	...	...	...	4·6	...	...	20·5	...	35·8	...	...	...	...	...	...	...	...	...	3·7	3·3	1·7	0·7	5·9	...
Water-supply { Establishment, repairs, &c.	9·6	8·8	6·0	14·9	1·1	...	13·1	30·9	13·9	7·6	5·9	7·6	1·4	0·7	2·1	...	...	...	20·4	25·9	1·7	0·7	3·5	...
Drainage ... { Capital outlay	7·2	...	...	12·1	...	...	0·1	...	...	0·7	13·7	8·7	3·9	...	1·3	1·0	...	...	...	...	3·1	...	...	...
Establishment, repairs, &c.	2·4	1·8	0·2	...	...	...	0·8	0·8	1·7	2·9	0·3	0·8	2·7	1·2	...	0·6	...	...	0·7	4·2	1·2	1·8	0·6	1·3
Conservancy (including road cleaning and watering and latrines)	27·3	27·2	15·7	16·3	18·0	28·8	15·3	18·0	11·8	21·3	28·6	26·8	19·6	37·9	47·3	38·3	39·9	44·5	6·7	12·5	27·4	30·0	33·8	26·1
Hospitals and dispensaries	2·6	3·7	...	...	...	...	3·6	2·2	6·2	10·6	5·8	4·4	1·4	2·2	7·1	5·4	...	...	1·3	2·5	...	...	...	...
Markets and slaughter-houses	6·9	4·6	0·4	0·4	7·9	3·3	4·9	3·9	3·1	2·7	4·2	3·9	3·1	2·2	0·4	0·4	0·8	0·7	1·3	2·8	7·7	2·0	1·5	0·4
Vaccination	0·8	0·9	0·1	0·0	1·0	0·1	0·1	0·1	0·1	0·4	0·1	0·3	0·3	0·3	0·2	0·1	0·4	0·1	0·1	0·1	0·1	0·1	1·2	0·7
Pounds	0·8	0·7	2·3	1·8	1·0	0·7	0·2	0·2	0·3	0·6	2·8	2·6	0·3	0·2	1·1	0·6	1·6	1·5	0·9	1·1	0·4	0·4	1·6	4·6
Dak bungalows and serais	0·2	0·2	2·0	2·0	1·8	1·0	0·6	0·9	0·8	1·4	1·7	1·4	0·2	1·1	...	...	...	...	...	...	1·4	1·7	2·1	2·7
Arboriculture (public gardens)	0·5	0·1	15·4	9·2	...	...	2·9	2·4	0·4	0·6	0·1	0·1	1·3	0·7	0·9	7·8	7·8	5·8	9·2	10·3	7·6	6·7	4·0	5·0
Registration of births and deaths	0·4	0·4	1·0	0·8	...	...	...	...	0·1	0·1	0·1	0·1	0·7	0·8	...	...	0·9	0·6	0·2	0·1	0·1	...	0·8	...
Public Works.																								
Establishment	0·9	0·6	1·6	1·0	1·5	1·1	1·2	0·5	1·1	3·6	2·7	2·2	0·5	0·2	...	0·9	...	1·2	...	...	2·4	2·4	2·5	1·4
Buildings	0·1	0·2	1·6	...	...	12·6	0·1	0·4	...	0·5	...	1·9	10·3	0·2	0·1	0·7	2·9	2·2	...	...	...	...	1·4	1·4
Roads	7·2	5·4	6·8	11·6	18·6	10·2	4·7	8·9	2·0	2·8	0·5	2·0	3·9	2·1	6·0	8·3	16·5	13·6	3·4	7·7	24·7	17·1	4·3	8·3
Stores	...	...	...	...	...	0·1	0·5	...	...	...	...	...	0·1	...	0·1	...	2·6	0·8	...	...	...	...	0·2	0·1
Public Instruction.																								
Schools and colleges	9·5	11·9	...	25·5	19·8	8·1	9·6	...	13·1	...	...	8·1	14·8	30·0	18·2	19·8	...	10·3	9·1	16·6	...	18·6	16·0	18·3
Contributions	...	...	3·4	4·0	...	...	7·4	0·2	...	...	8·1	...	0·5	0·8	0·4	0·3	...	...	...	...	1·0	...	...	...
Libraries, &c.	...	0·5	0·6	...	...	...	0·4	0·2	0·8	0·7	...	...	...	...	...	...	...	...	...	...	0·8	0·9	...	0·5
Miscellaneous.																								
For general purposes	...	...	...	6·8	8·7	...	...	...	0·8	0·3	0·2	0·2	...	0·1	1·4	1·3	...	...	1·1	1·2	...	...	...	...
Actual cost of work done for private individuals	1·2	...	...	...	...	...	...	...	0·1	0·1	...	...	...	...	...	13·7	...	...	...	...	...	...	...	...
Other items	...	...	...	1·1	1·5	...	...	0·8	...	0·2	...	6·9	0·4	...	1·3	0·2	...	...	14·2	...	0·4	...	3·8	4·9
Miscellaneous	...	...	9·0	2·2	0·5	...	0·7	0·6	0·9	1·2	...	1·6	...	0·6	...	...	2·7	...	0·7	1·5	0·4	0·3	...	...
Famine relief	...	0·9	0·6	6·7	...	...	4·3	...	6·9	...	1·0	...	19·1	...	...	...	...	...	4·0	...	3·4	2·1	...	...
Extraordinary and debt	...	11·4	15·6	5·8	1·8	4·1	11·9	12·9	6·9	10·2	...	9·6	...	...	...	...	...	20·1	...	...	...	...	...	...

The greatest proportionate expenditure on roads was at Basim (17·1 per cent.) and Ellichpur Civil Station (13·6 per cent.). More money was spent at Akola than anywhere else under this head.

The proportion of expenditure on conservancy to total expenditure was as follows in the different municipalities :—

Ellichpur Civil Station			44·5	per cent.
Ellichpur City	...	...	38 3	,,
Akot	...	...	37·9	,,
Yeotmal	...	...	36·1	,,
Basim	...	...	30·0	,,
Karinja	...	...	28·8	,,
Amraoti Town	...	...	27·2	,,
Shegaon	...	...	26·8	,,
Khamgaon	...	...	21·3	,,
Akola	...	...	18·0	,,
Amraoti Camp	...	...	16·3	,,
Buldana	...	...	12·5	,,

Although Buldana spent so small a proportion of its available funds on conservancy, Rs. 217 more was spent in this way than in 1897-98. The proportion of expenditure in Ellichpur City was large considering that there was a reduction of establishment and more economical arrangements appear to have been made for the removal of street refuse.

Khamgaon spent a good deal more on dispensaries and Akot on schools than any other town.

There is a large decrease in the proportion spent on office establishment by the Karinja Committee, but an increase in most of the other municipalities, the difference amounting to 2·3 per cent. for Buldana, 2·9 for Khamgaon, 3·2. for Akot and 4·6 for Ellichpur City. The actual expenditure at Akot was, however, less than in 1897-98, and the greatest actual increase was at Ellichpur City, where the cost of the office establishment rose from Rs. 541 to Rs. 1,324. This has not been explained, but I note that the cost of collection of taxes fell from Rs. 524 to Rs. 164.

At Amraoti Town, where the collections were so badly carried out, the cost rose from Rs. 1,162 to Rs. 2,055, partly due to increased expenditure on forms, &c., and there was an increase in all other municipalities, except Karinja, Ellichpur City and Akot, where the expenditure was only Rs. 446 against Rs. 1,065 in the preceding year.

The maintenance of water-works was a heavy charge at Amraoti Town (8·8 per cent.), Amraoti Camp (12·1 per cent.), Akola (30·9 per cent.) and Buldana (25·9 per cent.). The actual expenditure at the first named municipality fell, however, from Rs. 5,885 to Rs. 4,224 notwithstanding that the Kalapani tank failed again, and water had to be supplied from springs. The failure also of the Wadali tank made it necessary for the Amraoti Camp to clean and deepen the wells in the station, and sent up the expenditure from Rs. 805 to Rs. 1,814. At Akola the expenditure entered under this head was enormous, Rs. 15,306. With three years of scanty rainfall the springs at Kapsi sunk so low that the water had to be pumped to the level of the supply pipes for a much longer period, and apparently the pipe line itself had to be lowered; but the Deputy Commissioner explains that of the above sum Rs. 4,137 should have been debited to capital outlay, as that sum was spent for the permanent improvement of the water-works. The expenditure at Buldana was reduced from Rs. 3,270 to Rs. 2,681 owing apparently to a reduction in the Public Works Department charges for maintenance.

There was no expenditure on the construction of drains except at Shegaon, where it amounted to 8·7 per cent. of the total disbursements.

Public works.

15. No original public works costing more than Rs. 500 were executed except the construction of 960 running feet of road-side drains at Shegaon at a cost of Rs. 1,046.

This fact brings out clearly the impoverished condition of the larger municipalities, but it is to be noted that the Karinja Committee have a sum of Rs. 20,000 invested for the drainage of their town, plans and estimates for which are still under preparation, and that the Committee of the Ellichpur Civil Station are trying to work out a scheme for the drainage of their bazar, and have a surplus of over Rs. 12,000 wherewith to pay for it.

Public gardens.

16. The following table shows the income derived from public gardens and the expen liture incurred on them :—

Name of Municipality.	Number of public gardens.	Sale-proceeds of garden produce, plants, &c.	Expenditure.	Surplus credited to Municipal Funds.	Deficit made good from Municipal Funds.
		Rs. a. p	Rs. a. p	Rs a. p.	Rs. a. p.
Amraoti Camp ...	1	373 4 8	186 9 5	186 11 3	...
Akola	3	244 10 5	1,061 0 2	...	816 5 9
Khamgaon ...	2	604 4 0	675 10 6	...	71 6 6
Akot	1	78 7 10	...	78 7 10	...
Ellichpur City ...	1	2 0 0	40 0 0	...	38 0 0
Do. Civil Station ...	2	239 11 6	715 6 3	...	475 10 9
Buldana	1	388 4 8	866 3 1	...	477 14 5
Basim	1	537 6 5	821 8 3	...	284 1 10
Yeotmal	3	294 6 0	457 5 7	...	162 15 7

There are no municipal gardens at Amraoti Town, Karinja, or Shegaon. The Amraoti Camp garden was leased out for three years for a sum of Rs. 81 per annum. The income derived from the garden from April to June 1898 was Rs. 373-4-8, that is, Rs. 175 by sale of a pair of bullocks, and Rs. 198-4-8 from the produce of the garden. The income from the gardens at Akola is very small, and the Deputy Commissioner's attempts to lease out the Temple garden have failed.

Of the two gardens at Khamgaon, the garden in which the Municipal hall stands has been leased out for five years for a sum of Rs. 106 per annum, and is now a terrible eyesore to anyone who remembers Khamgaon in the old days. The other garden brought in an income of Rs. 260-1-9 by sale of the cotton crop sown in it. It is said that further endeavours are being made to make this garden self-supporting, I presume by sowing more cotton.

The Akot garden was leased out for five years from July 1897.

There was a slight decrease in the cost of the Ellichpur Civil Station garden, and the Vice-Chairman says that the question of making it self-supporting has been engaging the attention of the committee for the last two or three years, but it is a problem very difficult to solve.

There was a decrease in the receipts from the Buldana garden owing to the small mango crop and to the drying up of the tank ; it amounted to between one-third and half of the expenditure. In Basim the receipts from the garden are more than half the outlay, which seems satisfactory. At Yeotmal there are two gardens in the possession of the municipality. One was leased out for a sum of Rs. 25 per annum, and the other was managed by the Municipal Committee itself at a cost of Rs. 457-5-7, the income amounting to Rs. 294, or more than half of the expenditure.

It is sad beyond words to see the gardens that were the pride and ornament of our stations in former days turned into wastes or cotton fields ; but there are few municipalities that can afford to keep up gardens properly now-a-days.

Section III.—Miscellaneous.

Disposal of night-soil and sweepings.

17. This is a subject of considerable importance, but it is alluded to in very few of the reports.

The amounts realized by the sale of night-soil were as follows :—

	Rs.	a.	p.		Rs.	a.	p.
Amraoti Town ...	527	0	0	Khamgaon ...	209	12	0
Karinja	49	3	6	Ellichpur City ...	223	12	0
Shegaon	125	0	0	Do Civil Station	400	0	0

The fact that Rs. 400 were raised in this way in the last mentioned municipality against Rs. 306 in 1897-98 and Rs. 82 in 1896-97 affords hope that a considerable revenue will before long be realized from this source in the larger towns if the matter is taken up properly

Prosecutions.

18. The statistics of prosecutions for municipal offences during the year of report and the preceding year are compared in the following table:—

Name of Municipality.	Number of persons sent for trial.		Number of persons convicted.		Amount of fines inflicted.					
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.			1898-99.		
1	2	3	4	5	6			7		
					Rs.	a.	p.	Rs.	a.	p.
Amraoti Town ...	544	677	521	663	197	6	0	325	7	0
Do Camp ...	125	73	119	73	60	7	0	62	1	6
Karinja ...	307	322	263	319	78	15	0	234	6	0
Akola ...	167	194	163	186	137	3	6	77	6	0
Khamgaon ...	57	567	52	561	113	12	0	659	11	0
Shegaon ...	121	140	118	140	50	2	0	80	12	0
Akot ...	135	74	127	44	193	6	0	45	0	0
Ellichpur City ...	125	539	120	526	119	9	0	234	1	0
Do Civil Station	70	126	63	108	44	9	0	117	3	0
Buldana ...	21	162	21	162	14	14	0	163	3	0
Basim ...	240	281	223	270	213	6	6	97	9	9
Yeotmal ...	114	227	112	226	71	3	0	78	12	6
Total ...	2,026	3,382	1,902	3,278	1,2[illegible]4	13	0	2,175	8	9

Except at Amraoti Camp and Akot, there is an increase everywhere in the number of persons sent up for trial. The increase is very marked at Khamgaon and Ellichpur City. The falling off at Akot is to be regretted, for it is a place where the strict enforcement of conservancy rules is especially necessary. The number of cases at Akola seems far too small for the size of the town, and the Deputy Commissioner notes that the committee did not initiate a single prosecution. The percentage of prosecutions to population is as follows:—

	1897-98.	1898-99.
Buldana	0·6	4·9
Khamgaon	0·4	3·6
Yeotmal	1·7	3·5
Amraoti Town	1·8	2·3
Basim	1·9	2·2
Karinja	2·1	2·2
Ellichpur City	0·4	2·0
Amraoti Camp	2·6	1·5
Ellichpur Civil Station	1·7	1·3
Shegaon	1·1	1·2
Akola	0·7	0·9
Akot	0·8	0·4

Brief review of the finances of municipalities.

19. The following table shows the financial position in each municipality at the close of the year:—

Name of Municipality.	Balance on 1st April 1898.	Income from all sources, 1898-99.	Total.	Expenditure, 1898-99.	Balance on 31st March 1899.	Liabilities and claims of municipalities.								Remarks.
						Liabilities.					Claims.			
						Balance on 1st April 1898.	Loans received during the year 1898-99.	Total.	Amount repaid during the year.	Balance on 31st March 1899.	Balance on 1st April 1898.	Invested and advanced during the year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amraot Town ..	13,567	42,294	55,861	47,869	7,992	9,882	...	9,882	7,000	2,882	...	100	100	
Do Camp ..	9,601	11,845	21,446	15,034	6,412	2,659	...	2,659	800	1,859	...	50	50	
Karinja ...	39,744	10,745	50,489	14,525	35,964	...	...	...	...	...	20,000	209	20,209	
Akola ...	29,863	33,946	63,809	49,541	14,268	1,07,100	...	1,07,100	6,300	1,00,800	100	...	100	
Khamgaon ...	11,413	23,171	34,584	25,422	9,162	...	...	...	...	...	22,500	...	22,500	
Shegaon ...	3 530	10,684	14,214	11,892	2,322	...	...	...	...	...	...	...	...	
Akot	12,371	12,369	24,740	11,627	13,113	...	...	...	...	...	...	...	...	
Ellichpur City ...	11,945	15,470	27,415	17,992	9,423	...	...	...	...	...	...	...	...	
Do Civil Station.	11,004	14,190	25,194	12,344	12,850	...	...	...	...	...	...	...	...	
Buldana ...	7,307	12,074	19,381	10,336	9,045	...	...	...	...	...	50	50	100	
Basim ...	6,165	17,489	23,654	14,967	8,687	...	...	...	...	...	75	5	80	
Yeotmal ...	1,978	10,556	12,534	9,065	3,469	...	...	...	...	...	...	...	...	
Total ...	1,58,488	2,14,833	3,73,321	2,40,614	1,32,707	1,19,641	...	1,19,641	14,100	1,05,541	42,725	414	43,139	

It will be seen that taking all municipalities together the expenditure exceeded the total income by Rs. 25,781.

20. Under the orders contained in Government of India letter No. 141, dated the 16th August 1898, a review of the financial position of each municipality which is in debt to Government has to be given.

The municipalities that have received loans are those of Amraoti Town, Amraoti Camp, and Akola.

21. The expenditure of Amraoti Town was Rs. 5,575 more than the income, but it was not in excess of the demand; there were outstandings to be collected to the amount of Rs. 14,464; and the balance in hand at the close of the year was Rs. 7,992. The debt to Government has been reduced to Rs. 2,882, and will be paid off in the current year, and the municipality will then be relieved of an annual charge of Rs. 7,000. There is no reason, therefore, to consider this municipality otherwise than solvent, provided that the new taxes yield as much as those they have replaced.

22. There was a deficit of Rs. 3,189 at Amraoti Camp, but a balance in hand of Rs. 3,412. The report of the Committee does not furnish any very clear information as to their financial situation, but apparently the demand was some Rs. 670 less than would otherwise have been the case, and there was an extra expenditure of about Rs. 1,660, in consequence of the failure of the Wadali tank. If the tank had not failed, and if nothing had been paid towards the extinction of the loan, the demand would have been Rs. 12,852 and the expenditure Rs. 12,574—that is to say, they would have almost balanced. There is at present only Rs. 1,859 of the debt to be paid off, and this committee would be in a fairly solvent condition were it not that there seems to be reason to think that the Wadali tank will fail whenever the rainfall is at all short, and that it must be supplemented by another reservoir. A succession of years of good rainfall may put the question back; but it seems that it will have to be taken up sooner or later, and then a fresh loan will have to be contracted and additional taxation will be necessary.

23. The Akola Municipality seems to be in a hopeless condition. They still owe Government Rs. 1,00,800 after paying up the instalments of their debt due up to date, and the expenditure of the year under report was Rs. 15,595 in excess of the income. A house tax and a tax on animals and vehicles kept for riding, driving, draught, or burden will be levied from the current year, but it is not clear by how much the receipts from these taxes are estimated to exceed the receipts from the town fund tax, the sanction to which has now been withdrawn. The demand for the year without this increment, if there will be any,

was Rs. 32,459. The expenditure was Rs. 49,541, including Rs. 4,137 capital outlay on the water works and Rs. 11,169 on pumping and maintenance. The Deputy Commissioner estimates that the average amount payable for pumping will in normal years be Rs. 6,000. Deducting Rs. 5,169 on this account and Rs. 4,137 on account of capital outlay, the expenditure may be put down at Rs. 40,235 or Rs. 7,776 more than the demand. And there is only a balance of Rs. 14,268 in hand—not sufficient to meet the probable deficit in the next two years. So that unless the new taxes bring in an appreciable addition to the income, or the springs that supply the water works at Majod recover in a way to make it unnecessary to spend the amount estimated by the Deputy Commissioner for pumping, the committee, it is clear, will not be able to meet their obligations.

24. There was a deficit of Rs. 3,780 at Karinja, but this was due to the delay in bringing the new taxes into operation. The committee has a large balance in hand, the trade of the town is flourishing, and will benefit from the opening of the Darwha road; and the Deputy Commissioner rightly takes a very hopeful view of the prospects of this municipality.

25. The deficit at Khamgaon amounted to Rs. 2,251, and it does not appear that the expenditure was swelled by any unusual items. It is still to be seen whether the new taxes on buildings and lands and on vehicles and animals will make up for the loss of the income from the town fund tax; and in the meantime it is impossible to say that this municipality is in a satisfactory position, except for the fact that it has invested funds to the amount of Rs. 22,500.

26. At Shegaon the expenditure was in excess of the income by Rs. 1,208, and there is very little money in hand. If the tax on buildings and lands makes up for the withdrawal of the town fund tax, a little drawing in of expenditure on drains will balance matters; but Mr. Rich's scheme for supplying the town with water from a well below the next-to-useless tank, the cost of which is estimated at Rs. 10,000, seems quite beyond the means of the municipality.

27. The income in all other municipalities was sufficient to meet the expenditure of the year, and I refrain from entering into details regarding them, for this report is already too lengthy. I only note that the Committee of Ellichpur City, after cutting down expenditure to the lowest possible limit, have not succeeded in bringing it in accord with the demand for the year; but it seems that equilibrium may be established, when the tax on professions and trades at double rates is collected, if the revenue of occupied fields within municipal limits that was formerly assigned to them, but was credited to Government under, as I think a mistake, is restored to them.

General.

28. Under the rules in force in all municipalities except Buldana and Yeotmal, the accounts have to be audited once a year by the Treasury Officer of the district; but only the reports of the Amraoti Town, Amraoti Camp, and Basim mention that this was done.

29. An enquiry was made and a report submitted during the year under report in regard to the right of the committees to the rents they were collecting in respect of waste lands and sites, and the Resident has passed orders on the subject.

30. I add the following few notes in regard to the management of the different municipalities:—

Amraoti Town.

31. The Vice-Chairman, Mr. Khaparde, remarks in his report that with the dearth of funds come all evils, and this year's analysis of work is barren and dreary, for every thing that required any considerable outlay of money had to be kept over to

better times. But it appears that a good deal of activity was shown in keeping the town clean, and the Sanitary Commissioner found its sanitary condition to be on the whole satisfactory. The water-supply question gave, and is still giving, cause for anxiety. The arrangements made by the Public Works Department for supplying the town from the springs that were successfully worked by the committee in 1897-98 are said not to have been very efficient; but it is understood that the hand pumps that were found inadequate to deliver water for more than a few hours a day are to be replaced by steam pumps. Captain Horsbrugh brings to notice the public spirited conduct of Rao Bahadur Bhanduji Janardhan, Dr. Mudholkar, Mr. Nana Chimoti, and others in collecting money to deepen wells and sink *jhiras* in order to alleviate the distress caused to the poorer classes by the failure of the water-supply, and states that Mr. Khaparde is deserving of thanks for the time and labour devoted by him to the affairs of the municipality.

Amraoti Camp.

32. The report was written by Mr. Moin-ud-din Khan, but it should have been drawn up by Mr. Currie before leaving the district. There is nothing to notice except the fact that the water-supply question is here also a very serious one.

Karinja.

33. The Deputy Commissioner writes that this municipality is making great strides, that the sanitary condition of the town is greatly improved, and that he observes a healthier tone among the members of the committee. He states that Mr. Sorabji, Tahsildar, deserves great credit for the services rendered by him as Chairman.

Akola.

34. As before set forth, the finances of this town are in a very unsatisfactory condition, while, as the Deputy Commissioner writes, its wants are many, especially in the direction of drainage. Want of funds is, however, no excuse for the unsatisfactory state of sanitation noticed by the Sanitary Commissioner, and it must apparently be attributed to want of supervision of the conservancy staff. Mr. Rustomji, however, states that Messrs. Sanjana and Patwardhan, the Vice-Chairmen, worked well throughout the year. They have a very difficult task before them in bringing income and expenditure into agreement in future.

Khamgaon.

35. The report was written by Mr. Puranlal Shamlal, the Vice-Chairman. The Deputy Commissioner expresses his thanks to Mr. F. L. Crawford, who proved an energetic and popular Chairman during the time he was posted at Khamgaon.

Shegaon.

36. Mr. Rustomji writes that the successful management of the Shegaon Committee is almost entirely due to Mr. Rich, the Chairman, who is well assisted by Mr. Mehta.

Akot.

37. The Sanitary Commissioner reports that "this town is kept wonderfully clean, free from rubbish, dirt, and foul smells, and the municipal authorities deserve great credit." It is satisfactory to learn this, for Akot used to be a particularly dirty town; and I am especially glad to learn that nearly all the "*peo* latrines" that used to poison the well water have been closed. The credit appears to be due to Mr. Kane, Tahsildar, who is the Vice-Chairman, and to Messrs. Ghulam Husen and Gabu Singh. Mr. Kane, however, seems to have made a good deal of delay in submitting his report.

Buldana.

38. The management of affairs is in the hands of the Deputy Commissioner, who thanks Lieutenant Plowden, Assistant Commissioner, for the assistance rendered by him. The water in the reservoir sinks below the level of the pipes in a year of short rainfall, and water had to be fetched from a distance of two miles. Mr. Godwin-Austen thinks that the embankment should be raised. Otherwise things seem to be in good order.

Basim.

39. Mr. Prideaux, the Deputy Commissioner, has written a very full report. The water-supply is said to be insufficient, and two wells are being sunk, and the committee hope soon to be in a position to proceed with the drainage of the town. Mr. Shesh Rao Raghunath, the Secretary, is reported to have given Mr. Prideaux much assistance, and to have worked hard in the interests of the municipality.

Yeotmal.

40. The Sanitary Commissioner remarked in February last that he found the town cleaner and better kept than on any of his previous inspections, but Mr. Simpson, the Deputy Commissioner, remarks that a good deal more remains to be done. Captain Mauduit, the former Deputy Commissioner, recorded a very favourable note regarding the energy and interest shown by the Vice-Chairman and Secretary, Messrs. Mundle and Sastikar.

Ellichpur City.

41. The report was written by Mr. Aziz-ud-din, Assistant Commissioner. He warmly acknowledges the services of Mr. Azim-ud-din, Tahsildar, and other members of the committee, but the cleaning up of the town was chiefly due to Mr. Aziz-ud-din's own energetic supervision. Want of funds have prevented anything being done to put the old water-supply system in order, which is the matter that chiefly requires attention in this municipality.

Ellichpur Civil Station.

42. The report, which is a very exhaustive one, was written by Mr. Ganesh Nagesh, the Secretary. Great attention has been paid to matters of conservancy in this municipality, and the town received a thorough cleaning under the supervision of Mr. Aziz-ud-din and the Secretary. Hundreds of cart-loads of rubbish are said to have been taken out of the town, and the remarks recorded by the Sanitary Commissioner in March last show that a great improvement has been effected.

43. I have to express my thanks to all Deputy Commissioners for the assistance I have received from their reviews of the municipal reports, and to Mr. Rustomji in particular for a full account of the working of the municipalities in the Akola district.

APPENDICES.

B-580—6—[S.A.S.R.]

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1899.*

1	2	3	4	5	6								7
					Number of members of committee.								
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	(a) Ex-officio.	(b) Nominated	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) European.	(h) Native.	Remarks.
Amraoti ...	1	Amraoti Town	Berar Municipal Law, 1886.	28,946	...	6	18	24	3	21	1	23	
	2	Do. Camp		4,709	...	8	...	8	7	1	6	2	
	3	Karinja ...		14,436	...	13	..	13	3	10	1	12	One additional member was appointed Secretary.
Akola	4	Akola ...		21,470	...	5	17	22	5	17	...	22	
	5	Khamgaon..		15,598	...	3	7	10	1	9	2	8	
	6	Shegaon ...		11,422	...	3	9	12	2	10	1	11	
	7	Akot ...		15,995	...	2	9	11	1	10	...	11	
Ellichpur ...	8	Ellichpur City		26,637	...	9	11	20	6	14	1	19	
	9	Do. Civil Station.		9,603	...	11	...	11	6	5	3	8	
Buldana	10	Buldana ...		3,243	...	12	...	12	9	3	7	5	
Basim	11	Basim ...		12,389	...	5	9	14	6	8	4	10	
Wun	12	Yeotmal ...		6,464	...	14	...	14	5	9	2	12	
			Total ...	170,912	...	91	80	171	54	117	28	143	

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1899.*

1	2	3	4	5																		
				Municipal rates and taxes.																		
				Octroi.																		
				a.	*b.*	*c.*	*d.*	*e.*	.	*g.*	*h.*	*i.*										
Name of district.	Serial No.	Name of Municipality.	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Total.		
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		
Amraoti.	1	Amraoti Town.	13,566 15 6	...	...	...	...	...	...	...	...	...	...	...	10,208 3 0	...	7,591 8 6	...	5,053 5 9	22,853 1 3		
	2	Do. Camp.	9,600 14 3	...	...	...	...	...	...	...	...	..	1,186 3 0	...	...	...	1,000 12 1	...	...	2,186 15 1		
	3	Karinja ...	39,743 14 0	...	...	...	...	...	...	...	...	...	...	...	1,694 8 0	...	...	...	3,008 4 0	4,702 12 0		
Akola ...	4	Akola ..	29,864 6 3	...	...	...	...	...	...	...	...	...	5 9 6	56 6 0	7,633 15 4	...	...	...	5,384 4 0	13,080 2 10		
	5	Khamgaon ...	11,412 10 11	...	...	...	...	...	...	...	...	...	...	...	5,829 8 0	...	...	...	2,105 1 0	7,934 9 0		
	6	Shegaon ...	3,529 12 9	...	...	...	...	...	...	...	...	...	...	1,607 14 0	1,664 14 0	...	...	...	...	3,272 12 0		
	7	Akot ...	12,371 9 9	..	...	...	...	...	...	...	...	...	...	...	4,886 8 0	...	...	...	1,634 4 0	6,520 12 0		
Ellichpur	8	Ellichpur City.	11,944 10 11	...	...	...	...	...	...	...	...	...	...	840 0 0	4,185 0 0	...	...	...	3,471 1 9	8,496 1 9		
	9	Do. Civil Station ...	11,003 9 5	...	...	...	...	...	...	...	...	...	...*	...	1,936 0 0	...	...	...	1,707 3 6	3,643 3 6		
Buldana ...	10	Buldana ...	7,306 15 11	...	...	...	...	...	...	...	...	...	1,084 15 5	462 11 0	...	...	2,975 10 9	...	...	4,523 5 2		
Basim ...	11	Basim ...	6,164 13 0	...	...	...	...	...	...	...	...	...	...	1,020 9 3	2,788 0 0	...	...	...	3,553 6 9	7,362 0 0		
Wun ...	12	Yeotmal ...	1,978 5 5	...	...	...	...	...	...	...	...	...	...	960 12 6	2,575 0 0	...	...	...	1,123 12 3	4,659 8 9		
		Total ...	1,58,488 10 1	...	...	...	...	...	...	...	...	...	2,276 11 11	4,948 4 9	43,401 8 4	...	11,567 15 4	...	27,040 11 0	89,235 3 4		

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1899*—continued.

1	2	3	6	7								
			Realizations under Special Acts.	Revenue derived from municipal property and powers apart from taxation.								
Name of district.	Serial No.	Name of Municipality.	From pounds.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	License fees on vehicles and animals.	Miscellaneous.	Fines under Municipal and other Acts.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti Town..	679 14 6	4,358 12 7	...	1,177 0 0	955 14 6	196 0 0	6,714 1 1	1,834 8 0	...	325 7 0
	2	Do. Camp	722 14 9	382 6 9	373 4 8	...	...	...	155 11 4	...	36 0 0	62 1 6
	3	Karinja ...	382 11 0	63 8 0	...	570 9 6	584 1 6	...	1,972 0 8	...	...	234 6 0
Akola ...	4	Akola ...	579 10 0	1,412 0 0	244 10 5	1,295 0 0	923 2 3	254 14 9	5,554 2 9	...	...	77 6 0
	5	Khamgaon ...	349 3 0	1,966 10 6	705 12 0	209 12 0	544 4 6	13 0 4	4,535 5 1	...	...	659 11 0
	6	Shegaon ...	656 3 0	926 7 0	39 4 0	201 8 0	165 9 0	...	3,279 1 3	...	...	80 12 0
	7	Akot ...	40 8 0	461 13 2	78 7 10	257 7 4	614 13 9	180 9 6	1,088 0 0	...	...	45 0 0
Ellichpur	8	Ellichpur City.	406 12 0	20 15 3	2 0 0	228 13 0	841 10 0	48 13 6	3,373 8 11	96 0 0	...	234 1 0
	9	Do. Civil Station ...	896 9 0	...	302 14 0	627 0 0	78 4 0	...	3,807 3 10	...	116 5 11	117 3 0
Buldana ...	10	Buldana ...	267 9 0	...	642 4 8	40 12 9	530 12 3	...	535 3 10	...	...	163 3 0
Basim ...	11	Basim ...	240 15 0	194 8 6	826 15 11	203 4 0	643 9 9	...	2,080 0 0	...	...	97 9 9
Wun ...	12	Yeotmal ...	901 11 3	287 11 3	294 6 0	125 0 0	247 12 3	...	593 2 5	...	179 0 0	78 12 6
		Total ...	6,124 8 6	10,094 12 3	3,509 15 6	4,936 2 7	6,134 13 9	693 6 1	33,687 9 2	1,930 8 0	331 5 11	2,175 8 9

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1899*—continued.

1	2	3	7—*contd.*				8								9				
			Revenue derived from municipal property and powers apart from taxation—*contd.*				Grants and contributions for general and special purposes.								Miscellaneous.				
			Interest of investments.				From Government.			From Local Funds.			From other sources.						
Name of district.	Serial No.	Name of Municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	Total.	Sutta tax.	Jaglia and local cess.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs.	Rs	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti Town..	...	...	...	15,561 11 2	...	1,988	...	...	...	75	...	2,063 0 0	...	...	544 5 2	221 13 9	766 2 11
	2	*Do.* Camp..	...	...	...	1,009 7 6	...	...	...	7,500 0 0	...	...	...	7,500 0 0	...	...	16 7 10	359 12 0	376 3 10
	3	Karinja ...	698 4 0	...	...	4,122 13 8	...	918	...	...	...	...	...	918 0 0	...	...	...	194 10 8	194 10 8
Akola ...	4	Akola ...	...	...	...	9,761 4 2	...	1,480	..	6,811 1 6	...	...	1,300 0 0	9,591 1 6	3 2 0	...	...	648 14 0	652 0 0
	5	Khamgaon ...	785 8 8	...	...	9,420 0 1	1,147 12 0	1,181	...	1,730 0 0	...	...	1,091 0 0	5,149 12 0	39 1 0	...	64 0 0	214 4 3	317 5 3
	6	Shegaon ...	...	...	...	4,692 9 3	...	277	...	...	132	...	...	409 0 0	....	1,347 4 0	...	270 13 0	1,618 1 0
	7	Akot ...	...	...	...	2,746 3 7	...	1,173	...	...	605	...	1,173 3 2	2,951 3 2	...	...	...	109 14 8	109 14 8
Ellichpur	8	Ellichpur City	...	...	...	4,845 13 8	...	1,205	...	...	...	...	...	1,205 0 0	...	...	...	515 14 4	515 14
	9	Do Civil Station ...	...	...	...	5,048 14 9	...	402	...	4,200 0 0	...	...	...	4,602 0 0	...	...	...	...	...
Buldana ...	10	Buldana ...	...	...	...	1,912 4 6	...	484	...	4,644 3 5	...	...	...	5,128 3 5	...	...	...	242 11 7	242 11 7
Basim ...	11	Basim ...	...	...	...	4,050 15 11	...	1,095	...	3,500 0 0	550	...	...	5,145 0 0	....	...	19 2 0	53 10 6	72 12 6
Wun ...	12	Yeotmal ...	...	...	...	1,805 12 5	...	507	...	2,275 0 0	...	...	...	2,782 0 0	..	...	...	406 14 10	406 14 10
		Total ...	1,483 12 8	...	...	64,977 14 8	1,147 12 0	10,710	...	30,660*4 11	1,287	75	3,564 3 2	47,444 4 1	42 3 0	1,347 4 0	643 15 0	3,239 5 7	5,272 11 7

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1899*—concluded.

1	2	3	10								11	12	13	14
			Extraordinary and debt.											
				Loans.			Advances.							
Name of district.	Serial No.	Name of Municipality.	Sale-proceeds of Government securities and withdrawals from Savings Banks.	From Government.	Raised in the market from private individuals.	Realization of sinking fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
			Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	...	...	...	...	...	370 10 3	370 10 3	42,294 8 1	55,861 7 7	0 12 5	1 7 5
	2	Do. Camp ...	...	...	...	...	...	50 0 0	...	50 0 0	11,845 9 2	21,446 7 5	0 7 5	2 8 3
	3	Karinja ...	...	...	...	...	208 13 0	...	214 15 0	423 12 0	10,744 11 4	50,488 9 4	0 5 3	0 10 11
Akola ...	4	Akola ...	...	...	...	...	...	...	282 0 0	282 0 0	33,946 2 6	63,810 8 9	0 9 9	1 9 4
	5	Khamgaon ...	...	...	...	...	...	...	...	...	23,170 13 4	34,583 8 3	0 8 2	1 7 8
	6	Shegaon ...	...	...	...	...	...	...	35 2 0	35 2 0	10,683 11 3	14,213 8 0	0 4 7	0 14 11
	7	Akot ...	...	...	...	...	...	...	...	...	12,368 9 5	24,740 3 2	0 6 6	0 12 4
Ellichpur ...	8	Ellichpur City ...	...	...	...	...	...	...	...	...	15,469 9 9	27,414 4 8	0 5 1	0 9 4
	9	Do. Civil Station ...	...	...	...	...	...	...	...	...	14,190 11 3	25,194 4 8	0 6 1	1 7 8
Buldana ...	10	Buldana ...	...	...	...	...	...	...	...	...	12,074 1 8	19,381 1 7	1 6 3	3 11 6
Basim ...	11	Basim ...	...	...	...	...	...	...	617 1 0	617 1 0	17,488 12 5	23,653 9 5	0 9 6	1 6 7
Wun ...	12	Yeotmal ...	...	...	...	...	...	...	...	...	10,555 15 3	12,534 4 8	0 11 6	1 10 1
		Total ...	...	...	...	...	208 13 0	50 0 0	1,519 12 3	1,778 9 3	2,14,833 3 5	3,73,321 13 6	0 8 4	2 2 10

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1899.*

1	2	3	4								5				
			General administration and collection charges.								Public safety.				
Name of district.	Serial No.	Name of Municipality.	General administration (a) (office establishment, inspection, Honorary Magistrates' establishment, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Contribution to Provincial revenues for cost of Local Audit.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Amraoti...	1	Amraoti Town	1,595 2 10	2,055 1 10	...	1,131 0 0	254 0 2	272 7 9	340 1 9	5,647 14 4	152 14 7	2,036 10 6	...	57 11 0	2,247 4 1
	2	Do. Camp	1,123 6 10	...	...	4 8 0	8 12 0	68 10 1	..	1,205 4 11	...	819 11 5	...	5 0 0	824 11 5
	3	Karinja	843 0 0	180 5 0	...	...	30 8 0	86 1 0	119 12 4	1,259 10 4	...	816 9 0	...	...	816 9 0
Akola ...	4	Akola	1,527 1 9	767 6 9	...	...	29 0 0	237 3 4	184 13 9	2,745 9 7	62 6 0	682 8 10	...	...	745 14 10
	5	Khamgaon	1,295 12 11	906 9 3	...	...	75 4 6	252 7 2	325 6 5	2,855 8 3	20 13 4	1,081 4 0	...	14 0 0	1,116 1 4
	6	Shegaon ...	718 10 8	834 9 3	...	...	...	56 15 3	157 13 5	1,768 0 7	...	685 12 0	...	10 13 0	696 9 0
	7	Akot	804 0 0	446 1 2	...	...	5 4 0	135 2 9	320 7 1	1,710 15 0	...	436 2 4	...	13 5 0	449 7 4
Ellichpur	8	Ellichpur City	1,323 15 3	163 11 7	...	439 15 5	...	...	113 5 0	2,090 15 3	...	82 1 7	...	5 3 3	87 4 10
	9	Do. Civil Station ...	850 2 9	134 11 0	...	130 14 11	98 8 0	58 0 0	66 1 9	1,323 6 5	25 0 0	523 15 9	...	...	548 15 9
Buldana ...	10	Buldana	633 6 5	180 12 4	...	21 12 6	130 4 0	...	73 5 0	1,039 8 3	2 2 0	251 1 9	...	6 8 0	259 11 9
Basim ...	11	Basim	912 3 8	799 3 0	...	...	2 0 0	71 8 10	226 12 9	2,011 12 3	...	218 12 0	...	21 10 3	240 6 3
Wun ...	12	Yeotmal	412 0 0	356 6 0	...	...	...	...	123 12 0	892 2 0	0 12 6	514 5 6	...	3 13 0	518 15 0
		Total ...	12,038 15 1	6,824 13 2	...	1,778 2 10	633 8 8	1,233 8 2	2,041 11 3	24,550 11 2	265 0 5	8,148 14 8	...	137 15 6	8,561 14 7

			6											
			Public health and convenience.											
			Water-supply.		Drainage.									
Name of district.	Serial No.	Name of Municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road cleaning and watering and latrines).	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture public gardens, and experimental cultivation.	Registration of births and deaths.
			Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti...	1	Amraoti Town	...	4,224 2 3	...	865 6 3	13,039 2 4	1,794 2 1	403 0 5	2,180 4 6	337 14 0	97 5 2	75 8 2	190 12 0
	2	Do. Camp	2,241 3 10	1,814 4 1	...	...	2,440 10 9	...	...	50 9 6	284 6 6	290 15 3	1,373 15 5	116 0 0
	3	Karinja	...	573 0 7	...	...	4,178 1 9	...	15 2 3	474 8 6	108 0 0	143 3 6	...	...
Akola ...	4	Akola	...	15,306 13 4	...	439 1 0	8,915 12 10	1,121 13 10	63 0 5	1,872 7 11	110 7 7	406 3 6	1,205 0 2	...
	5	Khamgaon	...	1,863 11 3	131 15 7	758 12 7	5,418 13 10	2,711 14 0	105 10 4	703 10 8	153 8 0	359 15 2	163 1 4	14 0 0
	6	Shegaon	...	906 4 9	1,046 0 0	99 7 3	3,164 6 10	525 10 9	5 6 0	451 14 9	320 6 0	154 9 3	14 10 9	16 10 0
	7	Akot	...	88 15 9	...	135 0 0	4,406 4 6	252 7 3	46 6 8	256 11 2	...	133 0 0	84 0 0	94 13 5
Ellichpur.	8	Ellichpur City	...	372 3 5	...	106 3 0	6,892 13 7	962 9 0	15 1 9	72 0 0	96 0 0	...	40 0 9	...
	9	Do. Civil Station ...	...	...	...	...	5,492 8 7	100 0 0	13 14 0	97 1 9	177 5 4	...	715 6 3	72 0 0
Buildana ...	10	Buldana	346 12 9	2,681 4 7	...	439 11 0	1,292 10 3	51 15 3	39 6 3	292 11 8	101 10 3	...	1.068 4 11	11 2 0
Basim ...	11	Basim	97 0 0	95 0 3	...	199 12 0	4,492 14 3	...	16 11 0	296 1 8	52 0 0	260 15 0	1.001 14 8	...
Yeotmal ...	12	Yeotmal	...	4 15 7	...	118 12 9	3,271 15 10	...	60 1 9	31 12 4	414 8 4	243 4 9	457 5 7	4 0
		Total ...	2,685 0 7	27,930 11 10	1,227 15 7	3,162 1 10	63,006 3 4	7,520 8 2	783 12 10	6.779 14 5	2.156 2 0	2,089 7 7	6,189 3 3	519 5 5

FORM No. III.—*Statement showing the expenditure of the municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1899.*

1	2	3	6—*contd.*					7				8	9			
			Public health and convenience—*contd.*					Public Instruction.				Contributions	Miscellaneous.			
			Public Works.										Interest on loans.			
Name of district.	Serial No.	Name of municipality.	Establishment (*a*).	Buildings (*b*).	Roads. (*c*)	Stores (*d*).	Total.	Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, &c.	Total.	For general purpose.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.
Amraoti...	1	Amraoti Town	285 5 5	97 13 9	2,608 8 0	...	26,199 4 4	5,700 2 0	...	300 0 0	6,000 2 0	...	...	...	...	10 8 0
	2	Do. Camp	150 0 0	...	1,732 0 7	...	10,494 1 11	...	600 0 0	...	*600 0 0	551 14 0	...	...	...	...
	3	Karinja	154 12 7	1,823 3 11	1,482 10 6	11 9 2	8,964 4 9	2,874 1 11	...	...	2,874 1 11	...	...	...	...	...
Akola ...	4	Akola	297 2 11	151 3 10	4,261 0 2	...	34,150 3 6	4,794 5 5	...	120 0 0	4,914 5 5	...	...	...	...	...
	5	Khamgaon	924 0 0	152 12 10	727 0 10	...	14,228 14 5	3,338 6 8	..	180 0 0	3,518 6 8	91 5 4	...	...	...	16 15 0
	6	Shegaon	270 0 0	201 0 0	242 0 0	...	7,418 6 4	...	958 15 4	...	958 15 4	25 4 0	...	...	...	...
	7	Akot	10 0 0	29 8 9	251 14 0	...	5,789 1 6	3,494 9 5	...	100 0 0	3,594 9 5	12 9 1	...	...	...	...
Ellichpur	8	Ellichpur City...	155 10 7	111 4 0	596 8 5	...	9,420 5 9	3,564 3 8	...	56 0 0	3,620 3 8	248 0 0	...	...	...	2,481 12 11
	9	Do. Civil Station	151 8 0	275 3 6	1,670 15 2	101 0 0	8,866 14 7	1,269 2 5	...	...	1,269 2 5	...	...	...	...	...
Buldana ...	10	Buldana	...	...	798 14 5	...	7,124 7 4	1,715 10 0	...	...	1,715 10 0	127 11 6	...	...	...	...
Basim ...	12	Basim	360 0 0	...	2,565 10 6	...	9,437 15 4	2,783 11 6	...	120 0 0	2,903 11 6	...	...	...	...	...
Yeotmal ...	13	Yeotmal	...	123 7 9	755 14 0	7 4 0	5,493 6 8	1,660 3 7	..	55 0 0	1,715 3 7	...	...	...	...	...
		Total ...	2,758 7 6	2,965 10 4	17,693 0 7	119 13 2	1,47,587 6 5	31,194 8 7	1,558 15 4	931 0 0	33,684 7 11	1,056 11 11	...	...	...	2,509 3 11

9—*contd.*				10								11	12	Remarks.	
Miscellaneous—*contd.*				Extraordinary and debt.											
				Investments.				Advances.							
Name of district.	Serial No.	Name of municipality.	Other items.	Miscellaneous.	Total.	In securities (other than for Sinking Fund).	In Savings Bank.	Payments to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of Liabilities and Claims.*	Rs.
Amraoti.	1	Amraoti Town	...	334 9 0	345 1 0	...	...	...	7,000	100 0 0	...	329 8 3	7,429 8 3	7,992 5 7	55,861 7 7		
	2	Do. Camp	172 3 10	335 4 9	507 8 7	...	...	...	800	50 0 0	...	...	850 0 0	6,412 14 7	21,446 7 5	Liabilities—	
	3	Karinja	...	7 5 2	7 5 2	...	...	...	...	208 13 0	183 9 1	210 7 0	602 13 1	35,963 13 1	50,488 9 4	Balance of Loans ...	1,05,541
Akola ...	4	Akola	357 7 3	257 9 5	615 0 8	...	...	...	6,300	...	...	70 0 0	6,370 0 0	14,269 6 9	63,810 8 9	Less balance of sinking fund.	...
	5	Khamgaon	320 4 10	2,934 14 7	3,272 2 5	...	...	...	...	...	339 8 0	...	339 8 0	9,161 9 10	34,583 8 3	Net balances of loans..	1,05,541
	6	Shegaon	823 4 11	201 3 0	1,024 7 11	...	...	...	...	...	...	...	...	2,321 12 10	14,213 8 0	Deposits... ...	...
	7	Akot...	...	70 13 4	70 13 4	...	...	...	...	...	...	...	...	13,112 11 6	24,740 3 2		
Ellichpur.	8	Ellichpur	43 4 0	...	2,525 0 11	...	...	...	...	...	...	...	...	9,422 6 3	27,414 4 8	Total ...	1,05,541
	9	Do. Civil Station	...	335 8 9	335 2 9	...	...	...	...	...	...	...	...	12,850 4 9	25,194 4 8		
Buldana ...	10	Buldana	...	69 6 0	69 6 0	...	...	...	...	...	...	...	...	9,044 10 9	19,381 1 7		
Basim ...	11	Basim	...	54 8 1	54 8 1	...	...	...	...	...	5 0 0	313 7 0	318 7 0	8,686 13 0	23,653 9 5	Claims—	
Wun ...	12	Yeotmal	...	445 11 3	445 11 3	...	...	...	...	...	...	...	...	3,468 14 2	12,534 4 8	Advances recoverable.	414
		Total ...	1,716 8 10	5,046 13 4	9,272 10 1	...	..	...	14,100	358 13 0	528 1 1	923 6 3	15,910 4 4	1,32,707 11 1	3,73,321 13 6	Net amount of debt ...	1,05,127

APPENDIX A.—*Statement showing demand, collections, and balances of the munici*

Sources of income.	Outstanding balance of previous years.	Demand of the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
Amraoti Town.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on professions and trades ...	2,104 0 0	11,463 8 0	13,567 8 0	1,202 3 0	9,050 0 0
Water tax	4,609 0 0	11,409 0 0	16,018 0 0	4,183 8 6	3,454 8 6
Private water service rate ...	110 0 0	...	110 0 0	88 0 0	...
Pound collections	...	779 12 6	779 12 6	...	779 12 6
Rent of land	70 6 0	1,033 14 0	1,104 4 0	70 6 0	912 12 0
Fees on vehicles and animals ...	...	1,840 8 0	1,840 8 0	...	1,840 8 0
Fees from cotton markets ...	...	1,651 9 1	1,651 9 1	...	1,651 9 1
Do. grain markets ...	...	234 1 0	234 1 0	...	234 1 0
Sale-proceeds of sweepings ...	...	650 0 0	650 0 0	...	650 0 0
Municipal and other fines ...	...	328 1 0	328 1 0	...	328 1 0
Recoveries on account of services rendered to private individuals	...	544 5 2	544 5 2	...	544 5 2
Private scavenging tax ...	2,716 8 0	6,187 0 0	8,903 8 0	2,181 5 9	2,859 0 0
Fees from weekly markets ...	...	4,005 0 0	4,005 0 0	...	4,005 0 0
Sale-proceeds of land ...	303 13 4	3,463 8 0	3,767 5 4	303 13 4	3,046 6 4
Fees from slaughter-houses ...	...	828 0 0	828 0 0	...	828 0 0
Fees from serais	...	38 0 0	38 0 0	...	38 0 0
Fees from educational institutions	...	955 14 6	955 14 6	...	955 14 6
Fees from medical institutions..	...	191 1 9	191 1 9	...	191 1 9
Grants and contributions ...	...	2,063 0 0	2,063 0 0	...	2,063 0 0
Sale-proceeds of night-soil fields.	...	527 0 0	527 0 0	...	527 0 0
Deposits	...	281 14 3	281 14 3	...	281 14 3
Miscellaneous	...	227 12 0	227 12 0	...	227 12 0
Total ...	9,913 11 4	48,702 13 3	58,616 8 7	8,029 4 7	34,468 9 7
Amraoti Camp.					
Tax on buildings and lands ...	635 11 0	1,438 7 0	2,074 2 0	460 15 0	725 4 6
Private water-rate	155 8 0	824 7 1	979 15 1	62 8 0	758 2 9
Pound collections	...	722 14 9	722 14 9	...	722 14 9
Fees from slaughter-houses ...	...	155 11 4	155 11 4	...	155 11 4
Municipal and other fines ...	...	62 1 6	62 1 6	...	62 1 6
Fees from dâk bungalows ...	...	382 6 0	382 6 0	...	382 6 0
Produce of public gardens ...	...	454 4 8	454 4 8	...	373 4 8
Sale-proceeds of avenue cuttings.	...	305 9 3	305 9 3	...	305 9 3
License fees for fishing in tanks.	...	36 0 0	36 0 0	...	36 0 0
Grants and contributions ...	...	7,500 0 0	7,500 0 0	...	7,500 0 0
Miscellaneous	...	284 4 1	284 4 1	...	284 4 1
Recoveries on account of services rendered to private individuals.	...	16 7 10	16 7 10	...	16 7 10
Total ...	791 3 0	12,182 9 6	12,973 12 6	523 7 0	11,322 2 2
Karinja.					
Tax on professions and trades...	736 0 0	4,013 8 0	4,749 8 0	615 8 0	1,079 0 0
Weekly market cess ...	68 0 0	932 14 11	1,000 14 11	...	932 14 11
Sale-proceeds of sweepings ...	485 0 0	97 0 0	582 0 0	485 0 0	42 0 0
Tax on buildings and lands ...	...	3,680 0 0	3,680 0 0	...	...
Cotton market cess ...	...	1,039 1 9	1,039 1 9	...	1,039 1 9
Private scavenging rate ...	...	3,565 4 0	3,565 4 0	...	3,008 4 0
Pound collections ...	...	382 11 0	382 11 0	...	382 11 0
Municipal and other fines ...	...	234 6 0	234 6 0	...	234 6 0
Dâk bungalow fees ...	...	63 8 0	63 8 0	...	63 8 0
Proceeds of disposal of night-soil	...	43 9 6	43 9 6	...	43 9 6
Fees and revenue from educational institutions ...	...	584 1 6	584 1 6	...	584 1 6
Interest on investment ...	...	698 4 0	698 4 0	...	698 4 0
Grants and contributions ...	...	1,218 0 0	1,218 0 0	...	918 0 0
Miscellaneous	...	194 10 8	194 10 8	...	194 10 8
Deposits	...	214 15 0	214 15 0	...	214 15 0
Advances	...	208 13 0	208 13 0	...	208 13 0
Total ...	1,289 0 0	17,170 11 4	18,459 11 4	1,100 8 0	9,644 3 4

palities in the Hyderabad Assigned Districts for the year 1898-99.

Total.	Amount remitted			Balance on 31st March 1899.		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10,252 3 0	875 13 0	...	875 13 0	26 0 0	2,413 8 0	2,439 8 0
7,638 0 6	297 15 6	...	297 15 6	127 8 0	7,954 8 0	8,082 0 0
88 0 0	20 0 0	...	20 0 0	2 0 0	...	2 0 0
779 12 6	...	...	...	...	...	...
983 2 0	...	...	...	...	121 2 0	121 2 0
1,840 8 0	...	...	...	...	...	...
1,651 9 1	...	...	...	...	...	...
234 1 0	...	...	...	...	...	...
650 0 0	...	...	...	...	...	...
328 1 0	...	...	...	...	...	...
544 5 2	...	...	...	...	...	...
5,040 5 9	460 8 3	...	460 8 3	74 10 0	3,328 0 0	3,402 10 0
4,005 0 0	...	...	...	...	...	...
3,350 3 8	...	...	...	...	417 1 8	417 1 8
828 0 0	...	...	...	...	...	...
68 0 0	...	...	...	...	...	...
955 14 6	...	...	...	...	...	...
191 1 9	...	...	...	...	...	...
2,063 0 0	...	...	...	...	...	...
527 0 0	...	...	...	...	...	...
281 14 3	...	...	...	...	...	...
227 12 0	...	...	...	...	...	...
42,497 14 2	1,654 4 9	...	1,654 4 9	230 2 0	14,234 3 8	14,464 5 8
1,186 3 0	...	...	...	174 12 0	713 3 0	887 15 0
820 10 9	3 0 0	...	3 0 0	90 0 0	66 4 4	156 4 4
722 14 9	...	...	...	...	...	...
155 11 4	...	...	...	...	...	...
62 1 6	...	...	...	...	...	...
382 6 0	...	...	...	...	...	...
373 4 8	...	...	...	...	81 0 0	81 0 0
305 9 3	...	...	...	...	...	...
36 0 0	...	...	...	...	...	...
7,500 0 0	...	...	...	...	...	...
284 4 1	...	...	...	...	...	...
16 7 10	...	...	...	...	...	...
11,845 9 2	3 0 0	...	3 0 0	264 12 0	860 7 4	1,125 3 4
1,694 8 0	101 8 0	...	101 8 0	19 0 0	2,934 8 0	2,953 8 0
932 14 11	...	...	...	68 0 0	...	68 0 0
527 0 0	...	...	...	...	55 0 0	55 0 0
...	...	...	...	...	3,680 0 0	3,680 0 0
1,039 1 9	...	...	...	...	...	...
3,008 4 0	...	12 8 0	12 8 0	...	544 8 0	544 8 0
382 11 0	...	...	...	...	...	...
234 6 0	...	...	...	...	...	...
63 8 0	...	...	...	...	...	...
43 9 6	...	...	...	...	...	...
584 1 6	...	...	...	...	...	...
698 4 0	...	...	...	...	...	...
918 0 0	...	...	...	...	300 0 9	300 0 0
194 10 8	...	...	...	...	...	...
214 15 0	...	...	...	...	...	...
208 13 0	...	...	...	...	...	...
10,744 11 4	101 8 0	12 8 0	114 0 0	87 0 0	7,514 0 0	7,601 0 0

APPENDIX A.—*Statement showing demand, collections, and balances of the munici*

Sources of income.	Outstanding balance of previous year.	Demand of the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
Akola.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tax on buildings and lands ...	...	5 9 6	5 9 6	...	5 9 6
Tax on vehicles and animals ...	...	56 6 0	56 6 0	...	56 6 0
Tax on professions and trades...	4,128 3 4	5,878 8 0	10,006 11 4	3,060 15 4	4,573 0 0
Sutta tax	...	3 2 0	3 2 0	...	3 2 0
Cotton market cess ...	...	28 11 0	28 11 0	...	28 11 0
Grain do.	...	2,395 7 9	2,395 7 9	...	2,395 7 9
Weekly do.	...	1,899 0 0	1,899 0 0	...	1,899 0 0
Private scavenging tax ...	...	5,677 12 0	5,677 12 0	...	5,384 4 0
Pound collections	...	579 10 0	579 10 0	..	579 10 0
Brokers' fees	...	266 0 0	266 0 0	...	266 0 0
Slaughter-house fees ...	...	965 0 0	965 0 0	..	965 0 0
Municipal and other fines ...	...	77 6 0	77 6 0	..	77 6 0
Rents of lands, houses serais, etc.	194 14 0	1,397 0 0	1,591 14 0	15 0 0	1,397 0 0
Produce of public gardens ...	16 0 0	228 10 5	244 10 5	16 0 0	228 10 5
Sale-proceeds of swe epings ...	...	1,220 0 0	1,220 0 0	...	1,220 0 0
Night-soil carriage rent ...	26 0 0	81 0 0	107 0 0	26 0 0	49 0 0
Sale-proceeds of avenue cuttings.	...	288 2 0	288 2 0	...	288 2 0
Fees and revenues from educational institutions ..	...	923 2 3	923 2 3	...	923 2 3
Fees and revenues from medical institutions	...	254 14 9	254 14 9	...	254 14 9
Grants and contributions ...	...	9,591 1 6	9,591 1 6	...	9,591 1 6
Miscellaneous	...	642 12 0	642 12 0	...	642 12 0
Total ...	4,365 1 4	32,459 3 2	36,824 4 6	3,117 15 4	30,828 3 2
Khamgaon.					
Tax on professions and trades ...	1,101 8 0	6,024 0 0	7,125 8 0	501 0 0	5,328 8 0
Latrine cess	...	2,105 1 0	2,105 1 0	...	2,105 1 0
Sutta tax	...	39 1 0	39 1 0	...	39 1 0
Pound collections	...	349 3 0	349 3 0	...	349 3 0
Rents of lands, dâk bungalows serais, etc.	1,357 14 10	1,104 4 0	2,462 2 10	862 6 6	1,104 4 0
Sale-proceeds of lands and produce of lands	...	705 12 0	705 12 0	...	705 12 0
Conservancy receipts other than taxes and rates	...	209 12 0	209 12 0	...	209 12 0
Feesfrom educational institutions	...	544 4 6	544 4 6	...	544 4 6
Fees from markets and slaughter houses	...	4,817 11 1	4,817 11 1	...	4,535 5 1
Fees from medical institutions.	...	13 0 4	13 0 4	...	13 0 4
Municipal and other fines ..	...	659 11 0	659 11 0	...	659 11 0
Interest on Government securities	...	785 8 8	785 8 8	...	785 8 8
Grants and contributions ...	...	5,149 12 0	5,149 12 0	...	5,149 12 0
Recoveries on account of services rendered to private individuals	...	64 0 0	64 0 0	..	64 0 0
Other items	...	214 4 3	214 4 3	...	214 4 3
Total ...	2,459 6 10	22,785 4 10	25,244 11 8	1,363 6 6	21,807 6 10
Shegaon.					
Tax on professions and trades...	185 8 0	1,568 0 0	1,753 8 0	96 14 0	1,568 0 0
Grain market cess ...	..	148 14 2	148 14 2	...	148 14 2
Cotton do.	...	735 3 1	735 3 1	...	735 3 1
Weekly do.	...	2,025 0 0	2,025 0 0	...	2,025 0 0
Pound collections	...	691 5 0	691 5 0	...	691 5 0
Brokers' and measurers' license fees	...	39 0 0	39 0 0	...	39 0 0
Slaughter-house fees ...	...	298 0 0	298 0 0	...	298 0 0
Municipal fines	...	80 12 0	80 12 0	...	80 12 0
Rent of land	...	776 13 0	776 13 0	...	776 13 0
Rent of dâk bungalows and serais	...	149 10 0	149 10 0	...	149 10 0
Grazing fees	...	39 4 0	39 4 0	...	39 4 0
Sale-proceeds of night-soils, etc.	...	234 8 0	234 8 0	...	234 8 0
Fees from educational institutions...	...	165 9 0	165 9 0	...	165 9 0
Carried over ...	185 8 0	6,951 14 3	7,137 4 3	96 14 0	6,951 14 3

palities in the Hyderabad Assigned Districts for the year 1898-99—continued.

Total.	Amount remitted			Balance on 31st March 1899.		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5 9 6	...	...	...	...	...	...
56 6 0	...	...	...	...	...	...
7,633 15 4	788 4 0	...	788 4 0	279 0 0	1,305 8 0	1,584 8 0
3 2 0	..	...	..	..	...	...
28 11 0	...	...	...	...	...	...
2,395 7 9	...	...	...	...	...	...
1,899 0 0	...	...	...	...	...	...
5,384 4 0	...	...	...	...	293 8 0	293 8 0
579 10 0	...	...	...	...	..	...
266 0 0	...	...	...	...	...	...
935 0 0	...	...	...	...	...	...
77 6 0	...	...	...	...	...	...
1,412 0 0	...	...	...	179 14 0	...	179 14 0
244 10 5	...	...	...	...	...	...
1,220 0 0	...	...	...	...	...	...
75 0 0	...	...	...	...	32 0 0	32 0 0
288 2 0	...	...	...	..	...	...
923 2 3	...	...	...	...	...	...
254 14 9	...	...	...	...	...	...
9,591 1 6	...	...	...	...	...	...
642 12 0	...	...	...	...	...	...
33,946 2 6	788 4 0	..	788 4 0	458 14 0	1,631 0 0	2,089 14 0
5,829 8 0	305 0 0	...	305 0 0	295 8 0	695 8 0	991 0 0
2,105 1 0	...	...	...	...	...	...
39 1 0	...	...	...	...	...	...
349 3 0	...	...	...	...	...	...
1,966 10 6	212 6 6	...	212 6 6	283 1 10	...	283 1 10
705 12 0	...	...	...	...	...	...
209 12 0	...	...	...	...	...	...
544 4 6	...	...	...	..	...	...
4,535 5 1	...	...	...	...	282 6 0	282 6 0
13 0 4	...	...	...	...	...	...
659 11 0	...	...	...	...	...	...
785 8 8	...	...	...	...	...	...
5,149 12 0	...	...	...	...	...	...
64 0 0	...	...	...	...	...	...
214 4 3	...	...	...	...	...	...
23,170 13 4	517 6 6	...	517 6 6	578 9 10	977 14 0	1,556 7 10
1,664 14 0	...	...	...	88 10 0	...	88 10 0
148 14 2	...	...	...	...	...	...
735 3 1	...	...	...	...	...	...
2,025 0 0	...	...	...	...	...	...
691 5 0	...	...	...	...	...	...
39 0 0	...	...	...	...	...	...
298 0 0	...	...	...	...	...	...
80 12 0	...	...	...	...	...	...
776 13 0	...	...	...	...	...	...
149 10 0	...	...	...	...	...	...
39 4 0	...	...	...	...	...	...
234 8 0	...	...	...	...	...	...
165 9 0	...	...	...	...	...	...
7,048 12 3	...	...	..	88 10 0	...	88 10 0

APPENDIX A.—*Statement showing demand, collections, and balances of the munici*

Sources of income.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collectin on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ..	185 8 0	6,951 14 3	7,137 6 3	96 14 0	6,951 14 3
Grants and contributions ...	...	409 0 0	409 0 0	...	409 0 0
Jaglia and local cess ...	...	1,347 4 0	1,347 4 0	...	1,347 4 0
Miscellaneous	...	270 13 0	270 13 0	...	270 13 0
Tax on vehicles and animals ...	...	1,607 14 0	1,607 14 0	...	1,607 14 0
Total ...	185 8 0	10,586 13 3	10,772 5 3	96 14 0	10,586 13 3
Akot.					
Tax on professions and trades ...	1,223 8 0	4,363 8 0	5,587 0 0	1,006 8 0	3,880 0 0
Private scavenging tax ...	...	1,634 4 0	1,634 4 0	...	1,634 4 0
Pound collections	...	40 8 0	40 8 0	...	40 8 0
Weekly market cess ...	...	804 6 6	804 6 6	...	804 6 6
Slaughter-house fees ...	...	283 9 6	283 9 6	...	283 9 6
Municipal and other fines ...	...	45 0 0	45 0 0	...	45 0 0
Rent of lands, houses, &c. ...	...	481 13 2	481 13 2	...	481 13 2
Produce of public gardens ...	...	78 7 10	78 7 10	...	78 7 10
Sale-proceeds of sweepings ...	...	257 7 4	257 7 4	...	257 7 4
Fees from educational institutions	...	614 13 9	614 13 9	...	614 13 9
Fees from medical institutions..	...	180 9 6	180 9 6	...	180 9 6
Grants and contibutions ...	...	2,951 3 2	2,951 3 2	...	2,951 3 2
Sale-proceeds of old stores ...	...	63 14 6	63 14 6	...	63 14 6
Miscellaneous	...	46 0 2	46 0 2	...	46 0 2
Total ...	1,223 8 0	11,845 9 5	13,069 1 5	1,006 8 0	11,362 1 5
Ellichpur City.					
Tax on professions and trades ...	446 13 0	4,094 0 0	4,540 13 0	367 8 0	3,817 8 0
Private scavenging tax ...	572 1 3	3,221 8 0	3,793 9 3	249 9 9	3,221 8 0
Pound collections	...	406 12 0	406 12 0	...	406 12 0
Fees from markets ...	150 7 9	2,019 1 5	2,169 9 2	150 7 9	2,019 1 5
Fees from slaughter-houses ...	...	1,203 15 9	1,203 15 9	...	1,203 15 9
Municipal fines	...	234 1 0	234 1 0	...	234 1 0
Public garden receipts ...	...	2 0 0	2 0 0	...	2 0 0
Sale-proceeds of sweepings ...	...	5 1 0	5 1 0	...	5 1 0
Do. of night-soil ...	...	223 12 0	223 12 0	...	223 12 0
Do. of avenue cuttings	...	84 3 0	84 3 0	...	84 3 0
Fees and revenue from educational institutions ...	...	841 10 0	841 10 0	...	841 10 0
Fees and revenue from medical institutions	...	48 13 6	48 13 6	...	48 13 6
Grants and contributions ...	...	1,205 0 0	1,205 0 0	...	1,205 0 0
Miscellaneous	...	431 11 4	431 11 4	...	431 11 4
Rent of land, &c.	...	20 15 3	20 15 3	...	20 15 3
Tax on vehicles and animals ...	...	1,176 0 0	1,176 0 0	...	840 0 0
License fees on vehicles, &c., plying for hire	...	216 0 0	216 0 0	...	96 0 0
Total ...	1,169 6 0	15,434 8 3	16,603 14 3	767 9 6	14,702 0 3
Ellichpur Civil Station.					
Tax on professions and trades...	643 8 0	1,716 0 0	2,359 8 0	293 0 0	1,643 0 0
Scavenging tax	...	1,707 3 6	1,707 3 6	...	1,707 3 6
Pound collections	...	896 9 0	896 9 0	...	896 9 0
Fees from markets... ...	232 2 2	3,215 4 8	3,447 6 10	232 2 2	3,215 4 8
Fees from slaughter-houses ...	...	359 13 0	359 13 0	...	359 13 0
Municipal and other fines ...	...	117 3 0	117 3 0	...	117 3 0
Produce of public gardens ...	...	239 11 6	239 11 6	...	239 11 6
Do. of lands	...	2 0 0	2 0 0	...	2 0 0
Sale-proceeds of avenue cuttings	...	61 2 6	61 2 6	...	61 2 6
Do. of sweepings ...	...	227 0 0	227 0 0	...	227 0 0
Do. of night-soil ...	...	400 0 0	400 0 0	...	400 0 0
Fees from educational institutions	...	78 4 0	78 4 0	...	78 4 0
Grants and contributions ...	...	4,602 0 0	4,602 0 0	...	4,602 0 0
Miscellaneous	...	116 5 11	116 5 11	...	116 5 11
Total ...	875 10 2	13,738 9 1	14,614 3 3	525 2 2	13,665 9 1

palities in the Hyderabad Assigned Districts for the year 1898-99—continued.

Total.	Amount remitted			Balance on 31st March 1899.		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,048 12 3	...	...	...	88 10 0	...	88 10 0
409 0 0	...	...	...	...	...	...
1,347 4 0	...	...	...	...	...	...
270 13 0	...	...	...	...	...	...
1,607 14 0	...	...	...	...	...	...
10,683 11 3	...	...	...	88 10 0	...	88 10 0
4,886 8 0	216 0 0	248 0 0	464 0 0	1 0 0	235 8 0	236 8 0
1,634 4 0	...	...	...	...	...	...
40 8 0	...	...	...	...	...	...
804 6 6	...	...	...	...	...	...
283 9 6	...	...	...	...	...	...
45 0 0	...	...	...	...	...	...
481 13 2	...	...	...	...	...	...
78 7 10	...	...	...	...	...	...
257 7 4	...	...	...	...	...	...
614 13 9	...	...	...	...	...	...
180 9 6	...	...	...	...	...	...
2,951 3 2	...	...	...	...	...	...
63 14 6	...	...	...	...	...	...
46 0 2	...	...	...	...	...	...
12,368 9 5	216 0 0	248 0 0	464 0 0	1 0 0	235 8 0	236 8 0
4,185 0 0	...	...	...	79 5 0	276 8 0	355 13 0
3,471 1 9	145 1 3	...	145 1 3	177 6 3	...	177 6 3
406 12 0	...	...	...	...	...	...
2,169 9 2	...	...	...	...	...	...
1,203 15 9	...	...	...	...	...	...
234 1 0	...	...	...	...	...	...
2 0 0	...	...	...	...	...	...
5 1 0	...	...	...	...	...	...
223 12 0	...	...	...	...	...	...
84 3 0	...	...	...	...	...	...
841 10 0	...	...	...	...	...	...
48 13 6	...	...	...	...	...	...
1,205 0 0	...	...	...	...	...	...
431 11 4	...	...	...	...	...	...
20 15 3	...	...	...	...	...	...
840 0 0	...	...	...	...	336 0 0	336 0 0
96 0 0	...	...	...	...	120 0 0	120 0 0
15,469 9 9	145 1 3	...	145 1 3	256 11 3	732 8 0	989 3 3
1,936 0 0	59 0 0	...	59 0 0	291 8 0	73 0 0	364 8 0
1,707 3 6	...	...	...	...	...	...
896 9 0	...	...	...	...	...	...
3,447 6 10	...	...	...	...	...	...
359 13 0	...	...	...	...	...	...
117 3 0	...	...	...	...	...	...
239 11 6	...	...	...	...	...	...
2 0 0	...	...	...	...	...	...
61 2 6	...	...	...	...	...	...
227 0 0	...	...	...	...	...	...
400 0 0	...	...	...	...	...	...
78 4 0	...	...	...	...	...	...
4,602 0 0	...	...	...	...	...	...
116 5 11	...	...	...	...	...	...
14,190 11 3	59 0 0	...	59 0 0	291 8 0	73 0 0	364 8 0

APPENDIX A.—*Statement showing demand, collections, and balances of the munici*

Sources of income.	Outstanding balance of previous years.	Demand of the current year.	Total.	Collection on account of column 2.	Collection on account of column 3.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Basim.					
Tax on vehicles and animals ...	150 12 0	1,003 12 0	1,154 8 0	83 5 3	937 4 0
Tax on professions and trades...	70 10 0	2,815 0 0	2,885 10 0	44 0 0	2,744 0 0
Weekly market cess ...	...	1,710 0 0	1,710 0 0	...	1,710 0 0
Private scavenging rate ...	108 5 0	3,533 0 0	3,641 5 0	102 5 0	3,451 1 9
Pound collections	...	240 15 0	240 15 0	...	240 15 0
Slaughter-house fees ...	5 0 0	365 0 0	370 0 0	5 0 0	365 0 0
Municipal and other fines ...	...	97 9 9	97 9 9	...	97 9 9
Rents of lands	...	81 8 6	81 8 6	...	81 8 6
Rents of bungalows ...	...	113 0 0	113 0 0	...	113 0 0
Produce of land	...	108 0 0	108 0 0	...	108 0 0
Produce of public gardens ...	...	537 6 5	537 6 5	...	537 6 5
Sale-proceeds of sweepings ...	...	203 4 0	203 4 0	...	203 4 0
Do. of avenue cuttings, &c.	...	181 9 6	181 9 6	...	181 9 6
Fees and revenue from educational institutions ...	...	648 9 9	648 9 9	...	648 9 9
Grants and contributions ...	...	5,145 0 0	5,145 0 0	...	5,145 0 0
Deposits	...	617 1 0	617 1 0	..	617 1 0
Miscellaneous	...	72 12 6	72 12 6	...	72 12 6
Total ...	334 11 0	17,473 8 5	17,808 3 5	234 10 3	17,254 2 2
Buldana.					
Tax on buildings and lands ...	156 4 6	1,203 3 11	1,359 8 5	124 7 0	960 8 5
Tax on vehicles and animals ...	...	462 11 0	462 11 0	...	462 11 0
Weekly market cess ...	...	404 9 10	404 9 10	...	404 9 10
Public water tax	638 15 6	3,618 0 0	4,256 15 6	392 4 9	2,479 14 0
Private water-rate... ...	4 0 0	112 0 0	116 0 0	4 0 0	99 8 0
Pound collections	...	267 9 0	267 9 0	...	267 9 0
Slaughter-houses	...	130 10 0	130 10 0	...	130 10 0
Municipal and other fines ...	...	163 3 0	163 3 0	...	163 3 0
Produce of land	...	254 0 0	254 0 0	...	254 0 0
Produce of public gardens ...	...	388 4 8	388 4 8	...	388 4 8
Sale-proceeds of sweepings ...	...	40 12 9	40 12 9	...	40 12 9
Do. of avenue cuttings, &c.	...	94 0 3	94 0 3	...	94 0 3
Fees and revenue from educational institutions ...	...	530 12 3	530 12 3	...	530 12 3
Other fees	...	29 3 3	29 3 3	...	29 3 3
Grants and contributions ...	...	5,128 3 5	5,128 3 5	...	5,128 3 5
Miscellaneous	...	119 8 1	119 8 1	...	119 8 1
Total ...	799 4 0	12,946 11 5	13,745 15 5	520 11 9	11,553 5 11
Yeotmal.					
Tax on professions and trades ...	1,028 10 0	2,182 8 5	3,211 2 0	777 8 0	1,797 8 0
Tax on animals and vehicles ...	391 4 6	1,104 12 0	1,496 0 6	147 8 6	813 4 0
Scavenging tax	57 0 0	1,245 12 0	1,302 12 0	51 12 0	1,072 0 3*
Fees from markets ...	42 0 0	453 3 0	495 3 0	42 0 0	379 3 0
Pound collections	...	901 11 3	901 11 3	...	901 11 3
Fees from slaughter-houses ...	25 0 0	183 15 5	208 15 5	20 0 0	151 15 5
Municipal and other fines ...	...	78 12 6	78 12 6	...	78 12 6
Rents of lands	...	29 11 3	29 11 3	...	29 11 3
Rents of houses	...	258 0 0	258 0 0	...	258 0 0
Produce of gardens ...	100 0 0	219 6 0	319 6 0	100 0 0	194 6 0
Sale-proceeds of sweepings ...	...	125 0 0	125 0 0	...	125 0 0
Fees from educational institutions	...	247 12 3	247 12 3	...	247 12 3
License fees for fishing in tanks	...	244 0 0	244 0 0	...	179 0 0
Grants and contributions ..	...	2,782 0 0	2,782 0 0	...	2,782 0 0
Other items	...	406 14 10	406 14 10	...	406 14 10
Total ...	1,643 14 6	10,463 6 6	12,107 5 0	1,138 12 6	9,417 2 9

* Pies 3 have been recovered in excess.

palities in the Hyderabad Assigned Districts for the year 1898-99—concluded.

Total.	Amount remitted			Balance on 31st March 1899		
	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.
7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,020 9 3	67 6 9	8 0 0	75 6 9	...	8 58 0	58 8 0
2,788 0 0	23 2 0	...	23 2 0	3 8 0	71 0 0	74 8 0
1,710 0 0	...	...	...	...	...	...
3,553 6 9	...	4 8 0	4 8 0	6 0 0	77 6 3	83 6 3
240 15 0	...	...	..	...	...	...
370 0 0	...	...	...	...	...	...
97 9 9	...	...	...	...	...	...
81 8 6	...	...	...	...	...	...
113 0 0	...	...	...	...	...	...
108 0 0	...	...	...	...	...	...
537 6 5	...	...	...	...	...	...
203 4 0	...	...	...	...	...	...
181 9 6	...	...	...	...	...	...
648 9 9	...	...	...	...	...	...
5,145 0 0	...	...	...	...	...	...
617 1 0	...	...	...	...	...	...
72 12 6	...	...	...	...	...	...
15,488 12 5	90 8 9	12 8 0	103 0 9	9 8 0	206 14 3	216 6 3
1,084 15 5	...	...	...	31 13 6	242 11 6	274 9 0
462 11 0	...	...	...	...	...	...
404 9 10	...	...	...	...	...	...
2,872 2 9	42 0 0	910 4 0	952 4 0	204 10 9	227 14 0	432 8 9
103 8 0	...	12 8 0	12 8 0	...	...	...
267 9 0	...	...	...	...	...	...
130 10 0	...	...	...	...	...	...
163 3 0	...	...	...	...	...	...
254 0 0	...	...	...	...	...	...
388 4 8	...	...	...	...	...	...
40 12 9	...	...	...	...	...	...
94 0 3	...	...	...	...	...	...
530 12 3	...	...	...	...	...	...
29 3 3	...	...	...	...	...	...
5,128 3 5	...	...	...	...	...	...
119 8 1	...	...	...	...	...	...
12,074 1 8	42 0 0	922 12 0	964 12 0	236 8 3	470 9 6	707 1 9
2,575 0 0	52 8 0	...	52 8 0	198 10 0	385 0 0	583 10 0
960 12 6	58 0 0	...	58 0 0	185 12 0	291 8 0	477 4 0
1,123 12 3	†5 12 0	...	5 12 0	...	173 12 0	173 12 0
421 3 0	...	...	...	...	74 0 0	74 0 0
901 11 3	...	...	...	...	...	...
171 15 5	...	...	...	5 0 0	32 0 0	37 0 0
78 12 6	...	...	...	...	...	...
29 11 3	...	...	...	...	...	...
258 0 0	...	...	...	...	...	...
294 6 0	...	...	...	...	25 0 0	25 0 0
125 0 0	...	...	...	...	...	...
247 12 3	...	...	...	...	...	...
179 0 0	...	...	...	...	65 0 0	65 0 0
2,782 0 0	...	...	...	...	...	...
406 14 10	...	...	...	...	...	...
10,555 15 3	116 4 0	...	116 4 0	389 6 0	1,046 4 0	1,435 10 0

† Annas 8 have been remitted in excess.

B-580—10—[R.R.]

Extract from the Proceedings of the Resident at Hyderabad, No. 3896 dated Hyderabad Residency, the 14th November 1899.

READ—

The Report on the Administration of Municipalities in the Hyderabad Assigned Districts for the year 1898-99.

RESOLUTION.

The number of municipalities remained unchanged during the year under report, and in half of them, six out of a total of twelve, the committees were appointed by nomination instead of election. During the last three years the number of qualified electors who chose to exercise their privilege of voting has steadily declined from 33·9 per cent. in 1896-97 to 23·1 per cent. in 1897-98 and 12·4 per cent. in 1898-99. The number of candidates for election on committees continues to decline, and is now little more than half what it was three years ago. In half of the municipalities the committees held double, or more than double, the statutory number of meetings, and this may in some measure afford an explanation why business men, who would make the best possible members, refuse to stand for election. If more work was done at these meetings with less talk, the statutory number of meetings would probably suffice for the business of the year.

2. The aggregate municipal income of the year was Rs. 2,14,833 as against Rs. 2,75,032 in 1897-98, and Rs. 32,562 of the total demand was outstanding at the end of the year, being more than Rs. 4,000 in excess of the amount uncollected on March 31, 1898. Amraoti Town, Karinja, and Akola are the worst offenders in this respect.

The Resident notes with extreme dissatisfaction that the Amraoti Town Municipality, which was advised last year to put its house in order, has collected Rs. 16,014 less than in 1897-98, while its outstanding balance on March 31 last reached the scandalous total of Rs. 14,464; neither the Vice-Chairman's nor the Deputy Commissioner's remarks on this fact can be accepted as adequate explanations. The Commissioner should consider whether special measures are needed to regulate the finances of this municipality and of Akola and place them on a sound basis.

3. The aggregate expenditure of the municipalities was Rs. 2,40,614, which, though showing a decrease of Rs. 48,941 as compared with the expenditure of last year, is still Rs. 25,781 in excess of the total income for the year. Amraoti Town and Camp, Karinja and Akola were especially improvident, and only five out of the twelve municipalities kept their expenditure within their income. The Resident must hold the Deputy Commissioner of the district responsible that the unbusinesslike method of conducting their financial affairs which prevails in so many municipal committees shall cease. Every municipal committee must be required to bring its ordinary expenditure within the limits of the ordinary income without delay either by reducing current expenditure or by imposing new taxes, or by a judicious combination of both methods. And no extraordinary expenditure must be permitted unless the committee concerned is able to make special provision by means which may be expected to prove adequate for meeting it.

4. While it cannot be said that the working of the municipal committees in Berar during the year has been satisfactory, the Resident notes with pleasure the names of officers and gentlemen whose services are favourably appreciated by the Commissioner in paragraphs 31 to 43 of the report, for which he thanks Mr. Hare. At the same time the Resident is of opinion that the report is too long, and that municipalities in Berar being very small affairs, all that it

is necessary to say about them can be recorded in a very brief summary of the year's results.

(By order)

O. G. IEVERS, CAPTAIN,

Offg. Secretary for Berar.

Hyderabad Residency Printing Office.—No. 580-R.—15-11-99—154—(G.C.P.)

REPORT

ON

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1899-1900.

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1900.

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B-301—[G.C.F.]

No. 1083-R. of 1900.

From

J. A. CRAWFORD, Esq.,

Commissioner, Hyderabad Assigned Districts,

To

The SECRETARY for BERAR to the RESIDENT,

Hyderabad.

Dated Amraoti, the 30th July 1900.

Sir,

I have the honour to submit the Report for the year 1899-1900 on the Administration of the Municipalities in Berar.

Section I.—Constitution of Municipalities.

2. Details as to the constitution of the twelve municipalities on the 31st March 1900 are shown in the appended Form I.

The civil station ward of Basim and the municipalities of Amraoti Camp, Ellichpur City, Ellichpur Civil Station, Buldana, and Yeotmal continued to be excepted from the provisions of the Municipal Law relating to elections. The actual strength of the different committees on the 31st March was 169, or 13 short of the sanctioned number. There were 3 vacancies at Amraoti Camp, 2 at Akola, 1 at Khamgaon, and 7 in the Ellichpur City. The 10 elected members still serving on the Ellichpur City Committee were elected before the municipality was excepted under section 162 of the Law. Of the 169 members serving on the different committees on the 31st March, 49 were officials and 120 non-officials. The total included 30 Europeans.

Elections.

3. The results of the elections held under rules 31 and 32 are shown below :—

Name of Municipality.	Number of vacancies.	Number of candidates.	Total number of electors.	Number of electors who voted.	Percentage of column 5 on column 4.
1	2	3	4	5	6
Amraoti Town	6	22	2,327	171	7·3
Akola	7	11	1,631	302	18·5
Khamgaon	3	4	271	68	25·1
Shegaon	3	4	143	21	14·7
Akot	3	6	262	108	41·2
Basim	3	7	866	219	25·3
Total ...	25	54	5,500	889	16·2

The percentage of electors who voted in Amraoti Town was again exceedingly low. The explanation given by the Vice-Chairman, Mr. Khaparde, is again that "the people had confidence in the candidates who sought their suffrages and there was no contest."

Meetings.

4. Particulars as to the number of meetings held by each committee and the average attendance at each meeting are shown in the next table :—

Name of Municipality.	Number of meetings held during the year.		Average attendance at each meeting.	
	1898-99.	1899-1900.	1898-99.	1899-1900.
Amraoti Town	24	20	12·4	8·7
Amraoti Camp	16	19	4·9	4·5
Karanja	19	14	5·7	8·2
Akola	28	21	7·9	8·6
Khamgaon	28	26	7·5	8·5
Shegaon	24	20	7·4	6 6
Akot	26	28	6·3	7·2
Ellichpur City	25	18	12·3	10·0
Ellichpur Civil Station	14	8	7·3	6·6
Buldana	18	16	6·1	5·8
Basim	19	18	7·7	7·1
Yeotmal	17	19	7·9	7·6

The requirement of the Law that a committee shall meet once in every month was complied with in all municipalities except Ellichpur Civil Station, where only 8 meetings were held. At Khamgaon and Akot the number of meetings held was again much in excess of what is required by the Law. The average attendance in Amraoti Town and Akola was only a little over one-third of the strength of the committee: elsewhere it ranged from 48·3 per cent. at Buldana to 77·2 at Khamgaon.

Section II.—Revenue and Expenditure.

A.—*Demand, collections, and balances.*

5. The following table shows for each municipality the amount to be collected on account of the demand for the year and the outstandings of previous years, the amounts collected and remitted, and the balance outstanding at the close of the year:—

Name of municipality.	Outstanding balance of previous years.	Demand for the current year.	Total.	Collections			Amount remitted			Balance outstanding on the 31st March 1900			Remarks.
				On account of outstanding balance of previous years, column 2.	On account of demand for the current year, column 3.	Total.	On account of column 2.	On account of column 3.	Total.	On account of column 2.	On account of column 3.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti Town ...	14,464 5 8	53,768 0 6	68,232 6 2	11,298 10 8	37,889 9 8	49,167 4 4	781 0 0	876 8 0	1,657 8 0	2,396 11 0	15,000 14 10	17,397 9 10	
Amraoti Camp ...	1,125 3 4	11,559 14 5	12,685 1 9	632 15 0	7,407 11 5	8,040 10 5	65 0 0	...	65 0 0	377 4 4	4,152 3 0	4,529 7 4	
Karanja ...	7,622 0 0	21,105 11 2	28,727 11 2	6,760 8 0	15,677 7 2	22,437 15 2	...	...	...	861 8 0	5,428 4 0	6,289 12 0	
Akola ...	2,257 8 0	46,508 13 6	48,766 5 6	1,893 8 0	38,915 6 10	40,808 14 10	87 0 0	...	87 0 0	277 0 0	7,593 6 8	7,870 6 8	
Khamgaon ...	1,545 3 10	26,138 11 0	27,683 14 10	894 10 3	21,787 4 0	22,681 14 3	393 3 9	...	393 3 9	257 5 10	4,351 7 0	4,608 12 10	
Shegaon ...	88 10 0	11,677 7 7	11,766 1 7	15 2 0	9,216 4 7	9,231 6 7	73 8 0	...	73 8 0	...	2,461 3 0	2,461 3 0	
Akot ...	719 2 0	12,113 0 0	12,831 2 0	540 15 0	10,750 8 4	11,291 7 4	137 11 0	47 8 0	185 3 0	40 8 0	1,313 15 8	1,354 7 8	
Ellichpur City ...	989 3 3	15,207 7 0	16,196 10 3	564 4 0	13,251 7 0	13,815 11 0	...	...	...	424 15 3	1,956 0 0	2,380 15 3	
Ellichpur Civil Station	364 8 0	10,057 10 6	10,422 2 6	39 0 0	9,102 1 6	9,141 1 6	125 8 0	...	125 8 0	200 0 0	955 9 0	1,155 9 0	
Buldana ...	707 1 9	6,456 10 2	7,163 11 11	562 13 7	5,495 2 2	6,057 15 9	71 5 9	...	71 5 9	72 14 5	961 8 0	1,034 6 5	
Basim ...	216 6 3	16,671 3 3	16,887 9 6	57 15 9	16,143 8 9	16,201 8 6	149 3 6	226 12 6	375 15 0	9 4 0	300 14 0	310 2 0	
Yeotmal ...	1,442 6 0	11,520 11 9	12,963 1 9	673 1 0	9,868 15 9	10,542 0 9	309 4 0	...	309 4 0	469 1 0	1,651 12 0	2,120 13 0	
Total ..	31,541 10 1	2,42,774 4 10	2,74,316 14 11	23,971 7 3	1,96,496 7 2	2,19,467 14 5	2,183 11 0	1,150 12 6	3,334 7 6	5,386 7 10	46,127 1 2	51,513 9 0	

The unrecovered balances amounted on the 1st April 1899 to Rs. 31,541-10-1, out of which sum the municipalities collected Rs. 23,971-7-3 and remitted Rs. 2,183-11-0, leaving a balance outstanding at the close of the year of Rs. 5,386-7-10. The proportion per cent. of this balance remaining to be collect ed by each municipality was as follows:—

Shegaon	...	0·0	Akola	...	5·1
Basim ...	...	0·1	Ellichpur City	...	7·9
Akot ...	...	0·8	Amraoti Camp	...	7·0
Buldana	...	1·4	Yeotmal	...	8·7
Ellichpur Civil Station	...	3·7	Karanja	...	16·0
Khamgaon	...	4·8	Amraoti Town	...	42·6.

6. The aggregate demand for the year of report in all municipalities amounted to Rs. 2,42,774-4-10, out of which Rs. 1,95,496-7-2 were collected and Rs. 1,150-12-6 were remitted. The balance remaining to be recovered at the close of the year was Rs. 46,127-1-2, and the proportion per cent. to be recovered by each municipality was as follows :—

Basim ...	0·65	Shegaon ...	4·24
Ellichpur Civil Station ...	2·07	Amraoti Camp ...	9·00
Buldana ...	2·08	Khamgaon ...	9·43
Akot ...	2·84	Karanja ...	11·11
Yeotmal ...	3·57	Akola ...	16·04
Ellichpur City ...	4·24	Amraoti Town ...	32·52.

In Amraoti Town nearly half of the outstandings is on account of the water-tax. The Deputy Commissioner thinks the difficulty in collecting this tax is intelligible, as people naturally object to paying for water which they do not receive. Nevertheless he reports that half of the balance due on account of the water-tax, and almost all the sum due on account of other taxes, could be easily collected if only the municipality would set about the business in a systematic way. He considers that the practical remedy now is to change the collecting staff, as he knows that the present members have repeatedly proved themselves wanting. There should be no difficulty in applying such a remedy. In view of the excuse hitherto given that the collection clerks were detained for long periods in the Magistrates' Court in all cases in which applications had been made for distraint, the Deputy Commissioner has issued orders stopping such detentions. Referring to this, the Vice-Chairman, Mr. Khaparde, in his report says : " I am glad to state that Captain Horsbrugh some time ago, taking all the difficulties of the situation into consideration, introduced a new system, under which most of the difficulties will be minimised, and the good results of it, if not apparent this year, will be very prominently in evidence in the next." It is to be hoped that the Deputy Commissioner and the Vice-Chairman will spare no pains to secure great improvement.

With regard to Karanja, Captain Horsbrugh observes that the outstanding balance for previous years is much too high, and that the serious attention of the committee will be drawn to the matter.

Writing of the outstandings in the Akola Municipality, the Deputy Commissioner reports that the collections were very backward owing partly to some of the taxes having been newly introduced, and partly to the prevailing distress.

The Chairman of the Khamgaon Municipality explains that during the year of report two new taxes were introduced, and in the first year of their introduction much time and labour were spent in ascertaining necessary particulars, and consequently the collections commenced very late.

In the Amraoti Camp Municipality the sum of Rs. 3,500, which forms the largest portion of the outstandings, represents part of the annual contribution from the surplus pound fund of the district, which remained to be recovered and credited at the close of the year.

The balances outstanding in the other municipalities range from Rs. 2,461-3-0 in Shegaon to Rs. 310-2-0 in Basim. Only a small portion is on account of the demand for previous years ; and it may be hoped that after the end of the famine the unrecovered demand for the year and a large portion of the outstandings of previous years will be collected.

B.—*Income.*

7. The following table compares the income realised by each municipality during the years 1898-99 and 1899-1900 :—

Statement.

Name of Municipality.	Income from all sources in 1898-99.	Income from all sources in 1899-1900.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
Amraoti Town ...	42,294 8 1	49,472 7 4	7,177 15 3	...
Amraoti Camp ...	11,845 9 2	8,090 10 5	...	3,754 14 9
Karanja ...	10,744 11 4	22,437 15 2	11,693 3 10	...
Akola ...	33,946 2 6	40,808 14 10	6,862 12 4	...
Khamgaon ...	23,170 13 4	22,681 14 3	...	488 15 1
Shegaon ...	10,683 11 3	9,231 6 7	...	1,452 4 8
Akot	12,368 9 5	11,291 7 4	...	1,077 2 1
Ellichpur City ...	15,469 9 9	13,815 11 0	...	1,653 14 9
Ellichpur Civil Station.	14,190 11 3	9,141 1 6	...	5,049 9 9
Buldana ...	12,074 1 8	6,057 15 9	...	6,016 1 11
Basim ...	17,488 12 5	16,201 8 6	...	1,287 3 11
Yeotmal ...	10,555 15 3	10,542 0 9	...	13 14 6
Total ...	2,14,833 3 5	2,19,773 1 5	25,783 15 5	20,794 1 5
		Net increase ...	4,939 14 0	

The net increase in the Amraoti Town Municipality of Rs. 7,177-15-3 is due to the introduction of a tax on vehicles and animals entering the municipality and to a larger collection of arrears on account of the water-tax. In the Amraoti Camp Municipality the net decrease of Rs. 3,754-14-9 represents the contribution from the surplus pound fund, which had not been fully realised before the close of the year. In the Karanja Municipality the net increase of Rs. 11,693-3-10 is attributable to increased taxation and to the refund to the municipality of certain taxes for previous years which had been wrongly credited to Government.

The net increase of Rs. 6,862-12-4 in the Akola Municipality is due to the fact that the bulk of the income from the taxes on buildings and lands and vehicles and animals for the preceding year was realised during the year of report. The surplus transferred by the Cotton Market Committee was considerable, and there was also a large collection of outstandings on account of the scavenging tax of previous years.

In the Ellichpur Civil Station Municipality the decrease of Rs. 5,049-9-9 was caused by a large reduction in the allotment from the surplus pound fund and an appreciable falling-off in the income from markets.

In the Buldana Municipality the intended re-valuation of houses for the purposes of the tax on buildings and lands could not be carried out, and the recovery of the tax was thus delayed till February, with the result that the receipts decreased by Rs. 841. Recovery of the water-tax was stopped owing to the failure of the Satrabad tank; and the grant from the surplus pound fund had to be largely reduced. Hence an aggregate decrease of Rs. 6,016-1-11.

In the remaining municipalities the variations are not important, and call for no special remarks.

8. The appended Form II contains details of the municipal sources of income. No octroi is levied in Berar. The main heads of receipt were as shown below :—

	Rs.
Municipal rates and taxes	98,389
Municipal property and powers apart from taxation ...	57,783
Pounds	5,941
Grants and contributions	46,956
Miscellaneous	9,090
	2,18,159

B-301—2—[G.C.F.]

The following new taxes were brought into force during the year under report :—

(*a*) *Tax on buildings and lands.*—In the municipalities of Khamgaon, Shegaon, and Yeotmal ;

(*b*) *Tax on persons practising professions, &c.*—In the municipalities of Amraoti Town, Karanja, Akot, Ellichpur City, Ellichpur Civil Station, and Basim ;

(*c*) *Tax on animals, vehicles, &c.*—In the municipalities of Amraoti Town and Ellichpur Civil Station,

Incidence of taxation per head of population.

9. The incidence of taxation per head of the population within municipal limits was as follows :—

	Rs.	a.	p.		Rs.	a.	p.
Amraoti Town ...	1	1	1	Ellichpur City ...	0	5	5
Karanja	0	13	7	Amraoti Camp ...	0	5	1
Akola	0	12	11	Khamgaon	0	5	0
Basim	0	11	0	Buldana	0	4	4
Yeotmal	0	10	0	Shegaon	0	3	5
Ellichpur Civil Station...	0	5	6	Akot	0	3	3.

Incidence of total income per head of population.

10. The total municipal income from all sources, including loans and grants for special and educational purposes, amounted to Rs. 2,19,773-1-5. Excluding loans and grants, the incidence of income per head of the population in each municipality was as follows :—

	Rs.	a.	p.		Rs.	a.	p.
Amraoti Town ...	1	10	2	Khamgaon	0	13	8
Karanja	1	7	4	Shegaon	0	12	5
Akola	1	5	7	Ellichpur Civil Station ...	0	12	2
Buldana	1	4	2	Amraoti Camp ...	0	10	6
Yeotmal	1	2	10	Ellichpur City ...	0	7	6
Basim	1	0	3	Akot	0	5	8

c.—Expenditure.

11. The total expenditure incurred by all the municipalities in Berar amounted to Rs. 2,35,350-14-9, being a decrease on the expenditure of the previous year of Rs. 5,263-3-8. Details of the expenditure incurred by each municipality are given in Appendix III.

Famine relief.

12. Nothing was spent on famine relief operations in the municipalities of Amraoti Camp, Akola, and Shegaon. The expenditure on this account incurred by the other municipalities was as follows :—

	Rs.
Khamgaon	1,589
Ellichpur Civil Station...	1,036
Akot	946
Karanja	809
Ellichpur City	789
Buldana	720
Yeotmal	450
Basim	384
Amraoti Town	182
Total ...	6,905

A poor-house was established at Akola and at Shegaon; but the municipal committees were unable to bear the expenditure, and funds had to be provided from the Provincial Revenues. Full particulars as to the action taken by the municipal committees and the extent of relief afforded by them will be included in the account of the famine to be submitted hereafter. Compensation for dearness of grain payable to municipal servants was a considerable item due to the famine.

13. The amounts spent by the several municipalities under the principal heads of municipal expenditure are as follows:—

Municipality.	Conservancy.	Water-supply.	Roads.	Drainage.	Education.	Dispensaries.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti Town	13,700	7,280	2,335	1,033	6,406	1,657
Amraoti Camp	1,802	2,622	743	177	600	278
Karanja	5,166	1,126	790	...	2,876	...
Akola	9,303	10,432	4,242	454	5,015	1,575
Khamgaon	6,147	3,080	1,103	619	3,244	2,554
Shegaon	3,421	1,157	337	1,117	1,052	778
Akot	3,857	7	...	157	3,632	519
Ellichpur City	6,981	311	425	...	3,469	526
Ellichpur Civil Station ...	5,415	...	1,553	...	1,261	193
Buldana	1,128	2,637	1,078	169	1,714	134
Basim	4,529	2,266	1,679	184	3,163	2
Yeotmal	4,071	1,150	460	31	1,789	390
Total ...	65,520	32,118	14,745	3,941	34,221	8,606

Public Works.

14. The table below enumerates the original works costing Rs. 500 and upwards which were executed by municipalities during the year of report:—

Name of Municipality.	Nature of work.	Total estimated cost.	Amount expended in 1898-99.	Amount allotted for the year 1899-1900.	Amount spent during the year.
		Rs.	Rs.	Rs.	Rs.
Karanja..	Construction of a public latrine near the Nagpur dâk line.	553	...	553	553
	Construction of a slaughter-house ...	550	...	550	550
Shegaon..	Do. of a roadside drain ...	1,000	...	1,000	1,000
	Deepening of the well below the tank bund.	1,130	...	1,130	1,130
Basim ...	Deepening and widening the "Ber Bowdee" well.	1,308	...	1,308	1,280

Public Gardens.

15. The next table shows the income derived from and the expenditure incurred on public gardens:—

Name of Municipality.	No. of public gardens.	Income from sale proceeds of garden produce, plants, &c.	Expenditure.	Surplus credited to municipal funds.	Deficit made good from municipal funds.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Camp... ...	1	81 0 0	...	81 0 0	...
Akola	3	140 5 8	1,172 2 6	...	1,031 12 10
Khamgaon	2	215 14 1	848 2 0	...	632 3 11
Akot	1	51 0 0	...	51 0 0	...
Ellichpur Civil Station ...	2	92 7 6	729 8 4	...	637 0 10
Buldana	1	118 10 3	1,156 8 9	...	1,037 14 6
Basim	1	225 12 11	898 13 0	...	673 0 1
Yeotmal	1	102 2 6	341 1 2	...	238 14 8
Total ...	...	1,027 4 11	5,146 3 9	132 0 0	4,250 14 10

The garden in Amraoti Camp was leased out for Rs. 81 per annum for three years from June 1898. The Deputy Commissioner remarks that a garden is much needed for vegetables in this station.

The Deputy Commissioner of Akola rightly thinks that the gardens in the Akola Municipality will never be self-supporting, and intends to propose to the committee to abandon one of them, and thus curtail expenditure on this account.

As regards the garden in the Ellichpur Civil Station, the Deputy Commissioner says that it has not been very well managed for sometime, but he hopes for improvement. As he observes, it is a fine garden and an ornament to the place: it should not be allowed to be spoilt.

It has been difficult to save the nice garden at Buldana from being ruined by the drought. Owing to the scanty rainfall, the outturn of all gardens has been very poor, and the expenditure has been higher than in normal years.

Section III.—Miscellaneous.

Prosecutions.

16. The statistics of prosecutions for municipal offences during the year of report and the preceding year are compared in the following table :—

Name of Municipality.	No. of persons sent for trial.		No. of persons convicted.		Amount of fines inflicted.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7
					Rs. a. p.	Rs. a. p.
Amraoti Town ...	677	242	663	229	325 7 0	115 7 6
Amraoti Camp ...	73	18	73	18	62 1 6	19 2 0
Karanja ...	322	139	319	139	234 6 0	175 13 0
Akola ...	194	298	186	275	77 6 0	163 7 0
Khamgaon ...	567	132	561	130	659 11 0	83 8 0
Shegaon ..	140	142	140	142	80 12 0	48 5 0
Akot ..	74	114	44	106	45 0 0	198 1 0
Ellichpur City ...	539	186	526	176	234 1 0	77 5 0
Ellichpur Civil Station ...	126	173	108	139	117 3 0	86 1 0
Buldana ...	162	42	162	42	163 3 0	26 0 0
Basim ...	281	96	270	88	97 9 9	65 15 0
Yeotmal ...	227	243	226	243	78 12 6	137 13 0
Total ...	3,382	1,825	3,278	1,727	2,175 8 9	1,196 13 6

The Vice-Chairman of the Amraoti Town Municipality attributes the falling-off in the number of persons sent up for trial to the steps taken to

induce cleanliness by persuasion and advice; but the Deputy Commissioner doubts whether the people of Amraoti are so amenable to these influences.

The Honorary Secretary of the Amraoti Camp Municipality ascribes the falling-off this year to less vigilance on the part of the police.

The decrease in the number of prosecutions at Karanja is reported to be due to the leniency shown to the poorer classes of people owing to the prevailing distress.

The Deputy Commissioner of Akola notes that amongst the municipalities in his district the Akot Municipal Committee were the most active in prosecuting those who disobeyed the law and rules, and that Akola stood next. The Khamgaon Municipality, he adds, had very few prosecutions, and seems to be wanting in vigour.

The Deputy Commissioner of Ellichpur remarks as regards Ellichpur City that it is kept "wonderfully clean and free from smells," but he thinks that the town police have not been doing their duty in patrolling the outskirts of the different straggling suburbs in which nuisances have not been properly kept down.

As regards the variations in the number of prosecutions in the municipalities of Ellichpur Civil Station, Buldana, Basim, and Yeotmal, the Deputy Commissioners have no particular remarks to offer.

Brief review of the finances of the municipalities.

17. The following table shows the financial position of each municipality at the close of the year:—

Name of Municipality.	Balance on the 1st April 1900.	Income from all sources during 1899-1900.	Total.	Expenditure in 1899-1900.	Balance on 31st March 1900.	Liabilities and claims of municipalities.								Remarks.
						Liabilities.					Claims.			
						Balance on 1st April 1899.	Loans received during the year 1899-1900.	Total.	Amount repaid during the year.	Balance on 31st March 1900.	Balance on 1st April 1899.	Invested and advanced during the year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amraoti Town..	7,992	49,472	57,464	46,011	11,454	2,882	...	2,882	2,882	...	...	...	...	
Amraoti Camp..	6,413	8,091	14,504	11,719	2,785	1,859	...	1,859	800	1,059	...	...	...	
Karanja ...	35,964	22,438	58,402	17,703	40,699	...	...	...	...	...	20,000	30	20,030	
Akola ...	14,268	40,809	55,077	44,668	10,411	1,00,800	...	1,00,800	6,300	94,500	...	...	...	
Khamgaon ...	9,162	22,682	31,844	25,085	6,759	...	...	...	...	...	22,500	93	22,593	
Shegaon ...	2,322	9,231	11,553	10,936	617	...	...	...	...	...	...	...	...	
Akot ...	13,113	11,292	24,405	12,146	12,258	...	...	...	...	...	...	...	...	
Ellichpur City.	9,423	13,815	23,238	14,870	8,368	...	...	...	...	...	...	...	...	
Ellichpur Civil Station.	12,850	9,141	21,991	13,609	8,383	...	...	...	...	...	...	...	...	
Buldana ...	9,045	6,058	15,103	10,871	4,231	...	...	...	...	...	...	100	100	
Basim ...	8,687	16,202	24,889	16,868	8,020	...	...	...	...	...	...	113	113	
Yeotmal ...	3,468	10,542	14,010	10,865	3,145	...	...	...	...	...	...	...	...	
Total ...	1,32,707	2,19,773	3,52,481	2,35,351	1,17,130	1,05,541	...	1,05,541	9,982	95,559	42,500	336	42,836	

Amraoti Town has discharged its debt to Provincial Revenues, and Amraoti Camp has only a final payment to make. Akola has not made default as yet, but is hard pressed.

The following municipalities exceeded their income to the extent shown below:—

	Rs.
Amraoti Camp ...	3,628
Akola ...	3,859
Khamgaon ...	2,403
Shegaon ...	1,705
Akot ...	854
Ellichpur City ...	1,055
Ellichpur Civil Station ...	4,468
Buldana ...	4,813
Basim ...	666
Yeotmal ...	323
Total ...	23,774.

The amounts of excess are chiefly attributable to charges for improving the supply of drinking water and for famine relief.

B-301—3—(G.C.F.)

With reference to paragraph 2 of the Resident's review of the report for last year, the Deputy Commissioners of Akola and Amraoti were consulted as to special measures to regulate the finances of the municipalities of Amraoti Town and Akola. A report on Akola has been furnished; and definite proposals for the improvement of the financial condition of this municipality have been prepared and will very shortly be submitted. Assistance at the cost of Provincial Revenues in some shape is inevitable. No reply has yet been received from the Deputy Commissioner in regard to the municipality of Amraoti Town, but the matter is being carefully considered; and I doubt whether anything is really necessary beyond more efficient administration. I am in correspondence with Deputy Commissioners as regards the unsatisfactory financial condition of the municipalities of Amraoti Camp, Ellichpur City, Buldana, Shegaon, Basim, and Yeotmal.

General.

18. It cannot be said that the financial administration and condition of the municipalities have improved. There has been an increase in aggregate receipts of about Rs. 5,000 and a somewhat larger reduction in aggregate expenditure; but the outstanding arrears of income are higher than ever, and the closing balance has been substantially reduced, in some instances to a dangerous extent.

On the other hand, it must be remembered that a year of famine has diminished municipal sources of income, notably the pound fund surplus, and made recoveries unusually difficult. At the same time extraordinary expenditure connected with famine relief has been forced upon every municipality which could make an attempt to bear the burden; and the urgent necessity of improving the supply of water to drink in a year of severe drought has compelled nearly all municipalities in self-defence to incur further unusual expenditure. The municipal committees have done their duty in both these matters, and I think their shortcomings in other directions may during a time of great distress be regarded with indulgence.

19. Most Deputy Commissioners submitted the municipal reports with creditable punctuality notwithstanding the pressure of famine work. Mr. Rustomji has again given a complete account of the four municipalities in the Akola district. I have pleasure in bringing to the Resident's notice the names of the following gentlemen who are reported to have done good work in municipalities:—

Amraoti Town..	Mr.	Khaparde, Vice-Chairman.
	,,	Sadashiv Narayen Kale } Secretaries.
Amraoti Camp..	,,	Morean, Local Fund Engineer.
Karanja ...	,,	Sorabji Shapurji, Tahsildar and Vice-Chairman.
	,,	Pragji Liladhar, Member.
Akola ...	,,	Mahajani, Vice-Chairman.
	,,	Date Damle } Secretaries.
Khamgaon ...	,,	Currie, Assistant Commissioner and Vice-Chairman.
	,,	Puranlal, Secretary.
Shegaon ...	,,	Rich, Vice-Chairman.
Akot ...	,,	Gabu Singh Ghulam Hussain } Vice-Chairmen.
Ellichpur Town.	,,	Aziz-ud-din, Assistant Commissioner and Vice-Chairman.
	,,	Azim-ud-din, Tahsildar and Secretary.
Ellichpur Civil Station.	,,	Ganesh Nagesh, Secretary.
Basim ...	,,	Sheshrao.

I have the honour to be,

Sir,

Your most obedient servant,

J. A. CRAWFORD,

Commissioner, Hyderabad Assigned Districts.

APPENDICES.

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1900.*

1	2	3	4	5	6								7
					Number of members of committee.								
Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	Remarks.
Amraoti ...	1	Amraoti Town	Berar Municipal Law, 1886.	28,946	...	6	18	24	3	21	1	23	
	2	Do. Camp		4,709	...	7	...	7*	7	...	5	2	*Three vacancies.
	3	Karinja ...		14,436	...	12	...	12	3	9	1	11	
Akola ...	4	Akola ...		21,470	...	6	16	22†	4	18	...	22	†Two vacancies.
	5	Khamgaon ...		15,598	...	2	9	11‡	1	10	1	10	‡One vacancy.
	6	Shegaon ...		11,422	...	3	9	12	1	11	2	10	
	7	Akot ...		15,995	...	3	9	12§	1	11	...	12	§One additional member was appointed.
Ellichpur ...	8	Ellichpur City		26,637	...	7	10	17‖	3	14	1	16	‖Seven vacancies.
	9	Do. Civil Station.		9,603	...	12	...	12	6	6	4	8	
Buldana	10	Buldana ...		3,243	...	12	...	12	8	4	6	6	
Basim	11	Basim ...		12,389	...	5	9	14	6	8	4	10	
Wun	12	Yeotmal ...		6,464	...	14	...	14	6	8	5	9	
			Total ...	170,912	...	89	80	169	49	120	30	139	

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1900.*

1	2	3	4	5																		
				Municipal rates and taxes.																		
				Octroi.																		
				a.	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	*i.*										
Name of district.	Serial number of municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I (articles of food or drink for men or animals).	Class II (animals for slaughter).	Class III (fuel, lighting and washing).	Class IV (building materials).	Class V (drugs, gums and spices).	Class VI (tobacco).	Class VII (cloth).	Class VIII (metals).	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Total.		
			Rs. a. p.										Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		
Amraoti.	1	Amraoti Town.	7,992 5 7	...	...	...	...	...	...	...	...	...	...	...	11,059 0 0	4,175 0 0	10,757 8 0	...	4,944 0 0	30,935 8 0		
	2	Do. Camp.	6,412 14 7	...	...	...	...	...	...	...	...	...	1,008 3 0	...	...	...	488 12 4	...	...	1,496 15 4		
	3	Karauja ...	35,963 13 1	...	...	...	...	...	...	...	...	...	4,745 0 0	...	5,719 0 0	..	...	...	1,761 4 0	12,225 4 0		
Akola ...	4	Akola ...	14,269 6 9	...	...	..	...	...	..	...	...	...	8,732 13 6	1,058 10 0	1,220 8 0	.a	..	...	6,398 0 0	17,409 15 6		
	5	Khamgaon ...	9,161 9 10	...	...	...	...	...	...	...	...	...	2,452 12 0	486 0 0	601 4 3	...	...	...	1,298 11 0	4,838 11 3		
	6	Shegaon ...	2,321 12 10	...	...	...	...	...	...	...	...	...	1,085 5 0	797 4 0	15 2 0	...	...	...	583 12 0	2,481 7 0		
	7	Akot ...	13,112 11 6	...	...	...	...	...	...	...	...	...	...	...	1,595 0 0	...	...	...	1,641 13 0	3,236 13 0		
Ellichpur	8	Ellichpur City.	9,422 6 3	...	...	...	...	...	...	...	...	...	...	1,017 12 0	4,958 8 0	...	...	...	3,025 4 0	9,001 8 0		
	9	Do. Civil Station ...	12,850 4 9	...	...	...	...	...	...	...	...	...	...	117 12 0	1,716 8 0	...	...	...	1,481 6 0	3,315 10 0		
Buldana ...	10	Buldana ...	9,044 10 9	...	...	...	...	...	...	...	...	...	243 8 2	278 6 0	...	...	357 13 5	...	...	879 11 7		
Basim ...	11	Basim ...	8,686 13 0	...	...	...	...	...	...	...	...	...	...	1,067 8 0	4,049 5 9	...	...	...	3,411 13 6	8,528 11 3		
Wun ...	12	Yeotmal ...	3,468 14 2	...	...	...	...	...	...	...	...	...	1,958 4 0	824 0 0	218 0 0	...	...	...	1,038 13 0	4,039 1 0		
		Total ...	1,32,707 11 1	...	...	...	...	...	...	...	...	...	20,225 13 8	5,647 4 0	31,152 4 0	4,175 0 0	11,604 1 9	...	25,584 12 6	98,389 3 11		

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1900*—continued.

1	2	3	6	7								
			Realization under Special Acts	Revenue derived from municipal property and powers apart from taxation.								
Name of district.	Serial No. of Municipalities.	Name of Municipality.	From pounds.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	License fees on vehicles and animals.	Miscellaneous.	Fines under Municipal and other Acts.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti Town.	719 1 9	3,223 10 8	...	995 0 0	976 8 3	135 15 0	7,956 8 3	1,579 0 0	...	115 7 6
	2	Do. Camp.	877 8 9	326 8 0	...	...	...	...	176 0 4	...	...	19 2 0
	3	Karanja ...	440 2 0	90 12 0	...	292 12 5	579 2 3	...	3,573 4 7	...	...	175 13 0
Akola ...	4	Akola ...	624 0 0	1,281 8 0	140 5 8	290 0 0	931 13 9	278 4 0	5,870 11 9	...	...	163 7 0
	5	Khamgaon ...	373 2 0	597 2 0	229 14 1	200 12 0	542 15 0	7 13 6	4,919 0 10	...	94 8 0	83 8 0
	6	Shegaon ...	382 0 0	191 2 3	...	62 0 0	148 7 6	123 8 0	3,416 10 11	...	...	48 5 0
	7	Akot ...	41 11 0	412 4 0	51 0 0	116 7 4	566 11 9	93 15 3	1,003 2 2	...	...	198 1 0
Ellichpur	8	Ellichpur City.	315 15 6	...	...	71 8 3	870 12 3	55 6 6	1,924 12 1	108 0 0	...	77 5 0
	9	Do. Civil Station ...	839 14 0	...	199 10 0	538 0 0	82 9 0	...	2,197 8 0	...	44 13 6	86 1 0
Buldana	10	Buldana ...	249 1 6	...	168 0 9	45 0 0	606 15 3	...	914 6 9	...	...	26 0 0
Basim ...	11	Basim ...	124 9 0	551 0 0	321 6 11	3 0 0	617 1 3	...	1,685 0 0	...	...	65 15 0
Wun ...	12	Yeotmal ...	954 13 3	514 14 0	102 2 6	103 0 0	233 7 9	...	1,059 0 0	...	286 0 0	137 13 0
		Total ...	5,941 14 9	7,188 12 11	1,212 7 11	2,717 8 0	6,146 8 0	694 14 3	34,696 1 8	1,687 0 0	425 5 6	1,196 13 6

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1900*—continued.

1	2	3	7—*contd.*					8									9	
			Revenue derived from municipal property and powers apart from taxation—*contd.*					Grants and contributions for general and special purposes.									Miscellaneous.	
			Interest on investments.					From Government			From local funds.			From other sources.				
Name of district.	Serial number of municipality.	Name of Municipality.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	Poor-house.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Sutta tax.	Jaglia and local cess.
			Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti Town	...	...	...	...	14,982 1 8	...	1,900 0	...	...	...	112 8	...	...	...	2,012 8 0	...	...
	2	Do. Camp.	...	...	...	...	521 10 4	...	...	...	5,000	...	...	...	...	...	5,000 0 0	...	...
	3	Karanja ...	698 4 0	...	...	...	5,410 0 3	...	1,065 0	...	...	...	...	300 0 0	...	...	1,365 0 0	...	...
Akola ...	4	Akola ...	...	...	...	...	8,946 2 2	...	1,598 0	...	7,000	...	...	3,229 11 11	...	...	11,827 11 11	4 11 0	...
	5	Khamgaon ...	785 8 8	...	...	...	7,461 2 1	1,112 0 0	935 8	...	...	...	...	7,307 8 8	...	...	9,355 0 8	158 9 6	...
	6	Shegaon ...	...	...	334 6 1	...	4,324 7 9	...	325 0	...	...	...	...	...	...	...	325 0 0	...	1,213 4 10
	7	Akot ...	...	...	...	...	2,441 9 6	...	1,227 0	50	...	622	...	3,663 3 4	...	...	5,562 3 4	...	...
Ellichpur.	8	Ellichpur City.	...	...	...	...	3,107 12 1	...	1,188 0	...	...	...	...	...	...	...	1,188 0 0	...	...
	9	Do. Civil Station.	...	...	...	...	3,148 9 6	...	423 0	...	1,414	...	...	...	...	...	1,837 0 0	...	...
Buldana ...	10	Buldana ...	...	...	...		1,760 6 9	...	571 0	...	1,400	...	...	...	...	...	1,971 0 0	...	...
Basim ..	11	Basim ...	...	...	...	...	3,243 7 2	...	971 0	...	2,300	323	...	...	...	...	3,594 0 0	...	...
Wun ...	12	Yeotmal ...	...	...	...	...	2,436 5 3	...	583 0	...	2,336	...	...	...	...	...	2,919 0 0	...	...
		Total ...	1,483 12 8	...	334 6 1	...	57,783 10 6	1,112 0 0	10,786 8	50	19,450	945	112 8	14,500 7 11	...	...	46,956 7 11	163 4 6	1,213 4 10

FORM II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1900*—concluded.

1	2	3	9—*contd.*			10								11	12	13	14
			Miscellaneous—*contd.*			Extraordinary and debt.											
Name of district.	Serial number of municipality.	Name of Municipality.	Recoveries on account of service rendered to private individuals.	Other items.	Total.	Sale proceeds of Government securities and withdrawals from Savings Banks.	Loans		Realization of Sinking Fund for payment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
							From Government.	Raised in the market from private individuals.		Permanent.	Other.						
			Rs. a. p.	Rs. a. p.	Rs. a. p.						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti.	1	Amraoti Town.	442 1 11	168 11 6	610 13 5	..	...	...	...	...	...	212 6 6	212 6 6	49,472 7 4	57,464 12 11	1 1 1	1 11 4
	2	Do. Camp.	...	194 8 0	194 8 0	...	...	...	...	...	...	...	...	8,090 10 5	14,503 9 0	0 5 1	1 11 6
	3	Karanja ...	...	2,711 8 11	2,711 8 11	...	...	...	...	...	...	286 0 0	286 0 0	22,437 15 2	58,401 12 3	0 13 7	1 8 10
Akola ...	4	Akola ...	...	1,973 6 3	1,978 1 3	...	...	...	...	...	...	23 0 0	23 0 0	40,808 14 10	55,078 5 7	0 12 11	1 14 4
	5	Khamgaon ...	4 0 0	208 4 9	370 14 3	...	...	...	...	...	...	283 0 0	283 0 0	22,681 14 3	31,843 8 1	0 5 0	1 7 3
	6	Shegaon ...	...	489 6 0	1,702 10 10	...	...	...	...	...	...	15 13 0	15 13 0	9,291 6 7	11,553 3 5	0 3 5	0 12 11
	7	Akot ...	...	9 2 6	9 2 6	...	...	...	...	...	...	...	...	11,291 7 4	24,404 2 10	0 3 3	0 11 4
Ellichpur.	8	Ellichpur City.	...	202 7 5	202 7 5	..	...	...	...	...	...	...	...	13,815 11 6	23,238 1 3	0 5 5	0 8 4
	9	Do. Civil Station.	...	..	...	...	...	...	...	...	...	...	...	9,141 1 6	21,991 6 3	0 5 6	0 15 3
Buldana ...	10	Buldana ...	...	937 11 11	937 11 11	...	...	...	...	...	200 0 0	60 0 0	260 0 0	6,057 15 9	15,102 10 6	0 4 4	1 13 11
Basim ...	11	Basim ...	32 5 0	147 2 5	179 7 5	...	...	...	...	...	113 3 6	418 2 2	531 5 8	16,201 8 6	24,888 5 6	0 11 0	1 4 11
Wun ...	12	Yeotmal ...	...	192 13 3	192 13 3	...	...	...	...	...	...	...	...	10,542 0 9	14,010 14 11	0 10 0	1 10 1
		Total ...	478 6 11	7,235 2 11	9,090 3 2	...	..	...	...	...	313 3 6	1,298 5 8	1,611 9 2	2,19,773 1 5	3,52,480 12 6	0 8 0	1 5 6

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1900.*

1	2	3	4								5				
			General administration and collection charges.								Public safety.				
Name of district.	Serial number of municipality.	Name of Municipality.	General administration (a) (office establishment, inspection, Honorary Magistrates' establishment, &c.)	Collections of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to out-posts, &c.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Contribution to Provincial revenues for cost of Local Audit.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti...	1	Amraoti Town ..	1,789 3 7	1,478 9 10	...	...	256 9 7	...	153 5 10	3,677 12 10	112 2 0	1,872 5 0	...	4 0 0	1,988 7 0
	2	Do. Camp ...	1,020 8 9	120 0 0	...	2 1 4	...	70 14 8	110 0 6	1,323 9 3	...	737 8 9	..	3 4 0	740 12 9
	3	Karanja	1,282 5 8	224 6 11	...	1,282 0 0	18 8 0	95 1 9	157 1 8	3,059 8 0	...	849 7 3	...	3 1 0	852 8 3
Akola ...	4	Akola	1,004 3 1	853 7 10	...	...	66 0 0	215 13 8	215 14 6	2,355 7 1	4 14 9	755 8 9	...	...	760 7 6
	5	Khamgaon	920 11 10	818 8 5	...	25 0 0	406 0 0	139 10 7	349 14 11	2,659 13 9	2 8 7	1,127 1 3	...	17 2 0	1,146 11 10
	6	Shegaon	717 10 8	437 3 3	...	...	35 6 0	59 7 4	157 13 4	1,407 8 7	...	478 14 0	...	5 3 0	484 1 0
	7	Akot	1,042 14 6	340 8 0	...	...	13 0 0	86 2 2	360 14 9	1,843 7 5	...	623 8 2	...	0 12 0	624 4 2
Ellichpur	8	Ellichpur City ...	888 13 6	...	...	501 4 3	...	...	113 5 0	1,503 6 9	...	...	...	15 3 0	15 3 0
	9	Do Civil Station ..	1,080 5 9	89 0 3	...	8 10 3	19 4 0	...	48 5 0	1,245 9 3	...	582 9 9	...	.	582 9 9
Buldana ...	10	Buldana	599 12 6	111 14 4	...	... .	136 4 0	...	73 5 0	921 3 10	6 2 0	198 5 10	...	21 4 0	225 11 10
Basim ...	11	Basim	913 8 5	253 13 0	...	...	4 0 0	73 3 10	238 11 0	1,483 4 3	2 8 0	319 3 9	...	9 9 0	331 4 9
Wun ...	12	Yeotmal	372 0 0	269 7 0	...	...	2 0 0	...	185 5 7	828 12 7	...	468 3 0	..	3 11 6	471 14 6
		Total ...	11,632 2 3	4,996 14 10	...	1,818 15 10	956 15 7	740 6 0	2,164 1 1	22,309 7 7	128 3 4	8,012 11 6	...	83 1 6	8,224 0 4

6															
			Public health and convenience.												
			Water-supply.		Drainage.										
Name of district.	Serial number of municipality.	Name of Municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.	Conservancy (including road cleaning and watering and latrines.)	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti..	1	Amraoti Town ...	...	7,279 15 3	...	1,032 15 3	13,699 11 4	1,657 5 4	402 14 11	369 9 4	330 15 0	72 0 0	77 0 0	210 5 0	
	2	Do. Camp ...	...	2,621 14 1	...	176 13 0	1,802 4 6	278 4 4	..	132 7 3	234 11 0	440 12 6	809 3 8	95 15 1	
	3	Karanja	...	1,125 12 7	...	...	5,166 0 6	...	64 4 4	25 0 0	105 10 0	136 8 9	...	47 1 6	
Akola ...	4	Akola	...	10,482 3 5	...	453 10 8	9,303 0 4	1,574 14 8	51 14 9	911 4 10	171 1 0	389 4 8	1,319 7 4	...	
	5	Khamgaon	...	3,079 11 1	...	619 2 11	6,146 11 6	2,553 9 2	50 10 0	579 14 9	133 8 7	254 8 0	154 11 2	...	
	6	Shegaon	...	1,157 8 1	999 12 8	117 7 0	3,420 10 1	778 10 7	57 7 0	6 0 0	287 8 0	324 10 8	...	...	
	7	Akot ..	...	7 1 6	..	156 14 3	3,857 5 1	519 2 2	79 14 11	84 0 0	1 4 0	160 10 7	84 0 0	...	
Ellichpur	8	Ellichpur City	...	311 6 1	...	...	6,981 7 6	525 12 10	41 1 6	72 0 0	98 8 0	...	...	...	
	9	Do. Civil Station ...	...	...	...	...	5,414 15 5	193 2 0	36 5 6	74 5 3	199 8 0	...	729 8 4	68 12 0	
Buldana ...	10	Buldana	26 6 2	2,611 2 5	...	168 10 8	1,128 6 0	134 4 0	3 4 9	2 14 0	93 3 11	255 12 8	1,528 5 0	70 4 0	
Basim ...	11	Basim	2,248 3 1	18 0 0	...	184 4 5	4,529 7 7	1 14 0	17 2 0	134 11 6	56 0 0	187 4 2	1,043 6 7	...	
Wun ...	12	Yeotmal	...	1,150 0 0	...	31 4 0	4,070 5 9	389 7 3	90 13 7	91 9 7	298 10 9	250 15 10	341 1 2	...	
		Total ...	3,274 9 3	29,844 10 6	999 12 8	2,941 2 2	65,520 5 7	8,606 6 4	895 13 3	2,483 12 6	2,010 8 3	2,472 7 5	6,086 11 3	492 5 7	

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1900.*

1	2	3	6—*contd.*					7				8	9			
			Public health and convenience—*contd.*					Public Instruction.				Contributions.	Miscellaneous.			
			Public Works.										Interest on loans.			
Name of district.	Serial number of Municipality.	Name of Municipality.	Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, &c.	Total.	For general purpose.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Amraoti...	1	Amraoti Town	273 9 2	5 15 2	2,335 2 8	...	27,747 6 5	6,405 12 1	...	300 0 0	6,705 12 1	...	...	...	...	21 10 0
	2	Do. Camp	150 0 0	...	743 0 0	...	7,485 5 5	...	600 0 0	...	600 0 0	550 0 0	...	...	...	...
	3	Karanja	284 6 4	1,510 7 10	790 0 0	20 13 6	9,276 1 4	2,845 11 11	30 8 0	...	2,876 3 11	50 0 0	...	...	...	...
Akola ...	4	Akola	277 8 9	3 4 0	4,241 12 2	41 10 0	29,221 0 7	5,014 11 8	...	120 0 0	5,134 11 8	200 0 0	...	...	...	...
	5	Khamgaon	924 0 0	6 9 6	1,103 3 10	292 3 0	15,898 7 6	3,244 0 7	...	180 0 0	3,424 0 7	91 5 4	...	...	...	1 2 9
	6	Shegaon	270 0 0	54 14 0	337 1 0	...	7,811 8 8	1,052 1 4	...	...	1,052 1 4	50 8 0	...	...	...	...
	7	Akot	...	...	...	...	4,950 4 6	3,632 1 11	...	100 0 0	3,732 1 11	12 6 9	...	...	...	...
Ellichpur	8	Ellichpur City	168 4 7	...	425 5 3	...	8,623 13 9	3,469 8 3	...	...	3,469 8 3	251 0 0	...	...	...	...
	9	Do. Civil Station ...	209 13 4	997 15 5	1,553 6 3	5 12 0	9,483 7 6	1,261 4 0	...	...	1,261 4 0	...	...	...	...	...
Buldana ...	10	Buldana	...	...	1,077 15 3	...	7,100 8 10	1,713 11 4	...	...	1,713 11 4	...	...	...	...	...
Basim ...	11	Basim	360 0 0	...	1,679 2 3	...	10,459 7 7	3,162 9 8	...	120 0 0	3,282 9 8	101 0 0	...	...	...	...
Wun ...	12	Yeotmal	...	91 4 8	459 13 11	...	7,265 6 6	1,789 8 1	...	60 0 0	1,849 8 1	...	...	...	...	...
		Total ...	2,917 10 2	2,670 6 7	14,745 14 7	360 6 6	1,45,322 14 7	33,591 0 10	630 8 0	880 0 0	35,101 8 10	1,306 4 1	...	...	...	22 12 9

1	2	3	9—*contd.*				10							11	12	Remarks.	
			Miscellaneous—*contd.*				Extraordinary and debt.										
							Investment.		Payments to Sinking Fund.	Repayment of loans.	Advances.						
Name of district.	Serial number of municipality.	Name of Municipality.	Other items.	Miscellaneous.	Famine Relief.	Total.	In securities (other than for Sinking Fund).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of liabilities and claims.*	Rs.
Amraoti...	1	Amraoti Town	...	2,806 4 8	181 13 5	3,009 12 1	...	...	...	2,882	...	...	...	2,882 0 0	11,453 10 6	57,464 12 11	Liabilities—	
	2	Do. Camp	...	218 15 11	...	218 15 11	...	...	...	800	...	...	...	800 0 0	2,784 13 8	14,503 9 0	Balance of loans ...	95,559
	3	Karanja	500 0 0	75 7 4	808 15 0	1,384 6 4	...	...	...	...	30	...	174 0 0	204 0 0	40,699 0 5	58,491 12 3	Less balance of sinking funds.	...
	4	Akola	269 15 11	144 0 0	...	413 15 11	...	...	...	6,300	...	...	282 0 0	6,582 0 0	10,410 10 10	55,078 5 7	Net balances of loans.	95,559
Akola ...	5	Khamgaon	...	181 8 2	1,589 0 8	1,771 11 7	...	...	...	...	...	92 12 0	...	92 12 0	6,758 9 6	31,843 8 1	Deposits	1,219
	6	Shegaon	85 5 3	45 3 7	...	130 8 10	...	...	...	...	...	...	...	...	616 15 0	11,553 3 5		
	7	Akot	37 13 7	...	945 11 10	983 9 5	...	...	...	...	...	...	...	...	12,258 0 8	24,404 2 10		
Ellichpur	8	Ellichpur City	...	217 12 7	788 14 4	1,006 10 11	...	...	...	...	...	...	...	...	8,368 6 7	23,238 1 3	Total ...	96,778
	9	Do. Civil Station ...	...	...	1,035 9 7	1,035 9 7	...	...	...	...	...	...	...	...	8,382 14 2	21,991 6 3		
Buldana ...	10	Buldana	...	39 4 0	720 12 7	760 0 7	...	...	...	...	...	100 0 0	50 0 0	150 0 0	4,231 6 1	15,102 10 6		
Basim ...	11	Basim	...	...	384 7 4	384 7 4	...	...	...	...	...	113 3 6	712 15 4	826 2 10	8,020 1 1	24,888 5 6	Claims—	
Wun ...	12	Yeotmal	...	...	450 0 0	450 0 0	...	...	...	...	...	...	...	...	3,145 5 8	14,010 14 11	Advances recoverable.	236
		Total ...	893 2 9	3,728 8 3	6,905 4 9	11,549 12 6	...	...	...	9,982	30	305 15 6	1,218 15 4	11,536 14 10	1,17,129 13 9	3,52,480 12 6	Net amount of debt ...	96,442

Extract from the Proceedings of the Resident at Hyderabad, No. 4417, dated Hyderabad Residency, the 27th November 1900.

READ—

Report on the Administration of the Municipalities in the Hyderabad Assigned Districts for the year 1899-1900.

RESOLUTION.

The Report on the Administration of Municipalities in Berar for the year 1899-1900 records no change in their number or constitution. Of the 169 members 80 were appointed to the committees by election and 89 by nomination; while the number of Europeans and officials on the Boards was 30 and 49 respectively. The percentage of electors who exercised the right of voting is on the whole a little higher than in the previous year: in Amraoti Town it was again exceedingly low, and the Vice-Chairman's explanation must be regarded as euphemistic. The number of meetings decreased in all municipalities, but was generally in excess of the statutory minimum: the attendance, however, might be better.

2. The year opened with an uncollected arrear balance of Rs. 31,542 and a current demand of Rs. 2,42,774 against Rs. 25,050 and Rs. 2,25,790 in 1898-99. Of the former Rs. 5,387 and Rs. 46,127 remained uncollected at the end of the year, the uncollected arrear balance having thus risen to Rs. 51,514, an increase of nearly Rs. 20,000. In the report for 1898-99 the closing arrear balance was given as Rs. 30,874 and not Rs. 31,541, and the difference requires explanation, as does the discrepancy between the total collections of the Amraoti Town Municipality and its total income as given on pages 3 and 5 of the Report. Collections in Amraoti Town were admittedly unsatisfactory: the Officiating Resident hopes that the arrangement since introduced will give better results, in which case it could perhaps be extended, at least in principle, to other municipalities, such as Karinja and Akola, where collections continue backward.

3. The total income of the twelve municipalities in Berar was Rs. 2,19,773 as against Rs. 2,14,833 in 1898-99, and the increase is partly accounted for by the imposition of new taxes, which may be summarised thus:—

New taxation imposed during 1899-1900.

(1) Tax on buildings and lands.	(2) Tax on persons practising trades and professions.	(3) Tax on animals and vehicles.
Khamgaon.	Amraoti Town.	Amraoti Town.
Shegaon.	Karinja.	Ellichpur Civil Station.
Yeotmal.	Akot.	
	Ellichpur City.	
	Do Civil Station.	
	Basim.	

The following table compares its incidence per head of population and the incidence of taxation proper:—

Name of Municipality.	Incidence of income.		Incidence of taxation.		Amount of taxation.				Incidence of taxation calculated on the		
					Demand.		Collection.				
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	Collections during the years from 1894-95 to 1898-99.	Demand during the years from 1894-95 to 1898-99.	Demand for 1899-1900.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti Town.	1 7 6	1 11 4	0 12 5	1 1 1	29,060	31,675	22,853	30,935	0 12 3	1 2 4	1 1 6
Do. Camp ...	2 8 3	1 11 6	0 7 5	0 5 1	2,262	1,788	2,187	1,497	0 8 3	0 9 9	3 6 1
Karinja ...	0 10 11	1 8 10	0 5 3	0 13 7	11,259	11,200	4,703	12,225	0 3 1	0 5 3	0 11 9
Akola ...	1 9 4	1 14 4	0 9 9	0 12 11	11,621	18,150	13,080	17,410	0 9 1	0 10 10	0 13 6
Khamgaon ...	1 7 8	1 7 3	0 8 2	0 5 0	8,168	9,250	7,935	4,839	0 11 2	0 12 1	0 9 6
Shegaon ...	0 14 11	0 12 11	0 4 7	0 3 5	3,176	4,000	3,273	2,481	0 3 5	0 3 6	0 5 7
Akot ...	0 12 4	0 11 4	0 6 6	0 3 3	5,997	7,236	6,521	3,237	0 5 2	0 6 2	0 7 2
Ellichpur City..	0 9 4	0 8 4	0 5 1	0 5 5	8,492	11,400	8,496	9,001	0 5 1	0 5 11	0 6 10
Do, Civil Station.	1 7 8	0 15 3	0 6 1	0 5 6	3,423	4,350	3,643	3,316	0 3 1	0 4 9	0 7 3
Buldana ...	3 11 6	1 13 11	1 6 3	0 4 4	5,396	1,800	4,523	880	1 3 4	1 7 11	0 8 2
Basim ...	1 6 7	1 4 11	0 9 6	0 11 0	7,352	8,600	7,352	8,529	0 7 2	0 8 1	0 11 1
Yeotmal ...	1 10 1	1 10 1	0 11 6	0 10 0	4,533	5,771	4,669	4,039	0 5 11	0 10 7	0 14 3
	2 2 10	1 5 6	0 8 4	0 8 0	1,00,739	1,15,220	89,236	98,389	0 7 8	0 9 9	0 10 9

The incidence of taxation is calculated on the actual collections, not the demand, and, as in Buldana, absurd variations are the result. This fact was noticed by the Commissioner in paragraph 11 of his report for 1898-99, and it now rests with him to suggest some more stable basis of comparison.

4. Expenditure amounted to Rs. 2,35,350, or Rs. 5,263 less than in 1898-99: it included Rs. 6,905 spent on famine relief and considerable charges on account of compensation to employés for dearness of grain. Conservancy cost Rs. 65,520, and the Officiating Resident cannot but think that there is still scope for retrenchment under this head. Water-supply cost Rs. 32,118 as against Rs. 30,615 in 1898-99, and for this heavy expenditure the Akola water scheme is largely responsible. The following table compares Municipal expenditure on education during the past five years:—

1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
Rs.	Rs.	Rs.	Rs.	Rs.
16,477	17,245	28,642	33,684	34,221.

Gardens have been maintained at a loss of Rs. 4,250 this year, or Rs. 1,924 more than last year, the consequence of drought: and the decrease under fines and penalties is attributed to the greater leniency natural to a season of scarcity and distress.

5. The financial position of the Berar Municipalities is by no means reassuring. Ten out of twelve of them have more or less considerably exceeded their incomes during the year; the balances of some have already been reduced to a dangerous extent, while continued extraordinary expenditure due to famine and drought and the inevitable appeal for aid from Provincial Revenues has since the close of the year under report resulted in grants amounting to Rs. 19,700 as shown in the margin. As for Akola, its necessities are under separate consideration.

Municipality.	Amount. Rs. a. p.
Ellichpur Civil Station	3,000 0 0
Do City ...	5,000 0 0
Buldana	3,500 0 0
Basim	3,000 0 0
Yeotmal	5,200 0 0
Total ...	19,700 0 0

6. The Officiating Resident concurs in the observations made by the Commissioner in paragraph 18 of his report, and agrees that the municipal committees have done their duty in providing to the best of their ability for famine relief and the improvement of the supply of drinking water. His acknowledgments are due to the Commissioner for his report, also to Deputy Commissioners and to the gentlemen commended in paragraph 19 for good work done in connection with Municipal administration during a year of great adversity.

(By order)

W. E. JARDINE,

Secretary for Berar.

Hyderabad Residency Printing Office.—No. 301-B—28-11-1900—155—[G.C.F.]

REPORT

ON

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1900-01.

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1901.

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B-296—[R.A.F.]

No. 1111-R. OF 1901.

FROM

A. ELLIOTT, ESQ.,

OFFICIATING COMMISSIONER,

Hyderabad Assigned Districts,

To

THE SECRETARY FOR BERAR TO THE RESIDENT,

Hyderabad.

Dated Amraoti, the 29th July 1901.

SIR,

I have the honour to submit the Report on the Administration of Municipalities in Berar for the year 1900-01.

SECTION I.—CONSTITUTION OF MUNICIPALITIES.

2. There was no change in the number or constitution of the municipalities in the Hyderabad Assigned Districts. Twelve were in existence at the commencement of the year, and all continued to work throughout that period. The names of the twelve municipalities and their population according to the provisional figures of the last census are as follows :—

(1) Amraoti Town ...	34,226	(7) Akot	18,260
(2) Amraoti Camp ...	5,335	(8) Ellichpur City ...	25,989
(3) Karinja ...	16,534	(9) Ellichpur Civil Station	10,411
(4) Akola... ...	29,187	(10) Buldana ...	4,137
(5) Khamgaon ...	18,313	(11) Basim	13,823
(6) Shegaon ...	14,789	(12) Yeotmal	10,542

Under section 162 of the Berar Municipal Law the civil station ward of the Basim Municipality and the Municipalities of Amraoti Camp, Karinja, Ellichpur City, Ellichpur Civil Station, Buldana, and Yeotmal have been excepted from the provisions of the law which require that a certain proportion of the members of a committee should be elected. The sanctioned strength of the different committees was as follows :—

Amraoti Town, Akola, and Ellichpur City 24 members each ; Basim and Yeotmal 14 members each ; Karinja, Khamgaon, Shegaon, Akot, Ellichpur Civil Station, and Buldana 12 members each ; and Amraoti Camp 10 members. On the 31st March 1901 there were seven vacancies in the Ellichpur City Municipality, and one vacancy in each of the municipalities of Karinja and Khamgaon. Thus the actual strength of the different committees at the close of the year was 173 members, of whom 92 were nominated and 81 were elected. Fiftyfour members were officials and 119 non-officials. The total included 28 Europeans.

Elections.

3. Elections were held under rules 31 and 32 at Amraoti Town, Akola, Khamgaon, Shegaon, Akot, and Basim. There were 25 vacancies to be filled up, and for these 55 candidates presented themselves. The number of electors who voted was 792, or only 13 per cent. of the total.

Meetings.

4. The law requires that a committee shall meet for the transaction of business at least once in every month. This requirement was fulfilled everywhere, except at

Karinja, where only ten meetings were held, and at the Ellichpur Civil Station, where the number was eleven.

Section II.—Revenue and Expenditure.

Demand, collections, and balances.

5. The outstanding balances of previous years amounted on the 1st April 1901 to Rs. 51,537-5-6,* of which sum Rs. 26,190-4-2 were collected and Rs. 1,206-9-3 remitted, leaving a balance to be recovered at the close of the year of Rs. 24,140-8-1. The proportion per cent. of this balance for each municipality was as follows:—

Buldana 0·1, Basim 0·6, Akot 1·6, Ellichpur Civil Station 2·1, Ellichpur City 3·3, Yeotmal 3·6, Khamgaon 5·9, Shegaon 7·1, Karinja 7·5, Akola 12·7, Amraoti Camp 14·6, and Amraoti Town 40·9.

The demand for the year under report amounted for all municipalities to Rs. 2,86,984-2-9, and the amounts collected and remitted to Rs. 2,45,626-8-0 and Rs. 158-4-0 respectively, thus leaving a balance to be recovered at the close of the year of Rs. 41,199-6-9. The proportion per cent. of this balance to be recovered by each municipality was as follows:—

Buldana 1·2, Ellichpur Civil Station 1·9, Basim 3·0, Akot 4·4, Yeotmal 4·8, Shegaon 5·2, Ellichpur City 7·4, Akola 7·8, Karinja 8·7, Khamgaon 13·2, Amraoti Camp 19·7, and Amraoti Town 22·7.

The Amraoti Town Municipality is again conspicuous for its failure in the matter of collecting its outstandings. It was hoped that after the special arrangements made last year by the Deputy Commissioner, Captain Horsbrugh, and which are referred to in paragraph 6 of the Report for 1899-1900, the outstandings would have been very appreciably reduced and the collection work placed on a satisfactory footing. The results, however, are disappointing, and point to the conclusion that the members as a body are not sufficiently alive to the interests of the institution which they govern. Referring to this subject, the Officiating Deputy Commissioner, Captain Morris, who forwards the report, writes as follows:—

"As regards the question of collection of taxes, I had hoped to have submitted before this a special report on the subject, but I have not been able to complete it owing to the very great apathy shown by the committee in answering any reference made to them. The outstandings are very large indeed, and, though the system of collection of arrears by a Magistrate is working well, there is room for great improvement in the working of the committee. In the first place, I find there is practically no supervision over the collecting clerks at all except the checking of the amount they collect. They endorse on the back of a bill that a man did not pay; but no one ever checks this endorsement to see if it is correct with the result that when the Magistrate issues warrants numbers of persons say they were never asked to pay. I have now pointed out to the committee that the law lays down that this is the duty of the finance sub-committee, and that committee having been merged into the managing committe, the latter must take up the duties. The committee now understand this, and in future the managing committee will be held responsible that the work of the clerks is supervised. Last year my predecessor ordered that the committee's clerks should not be used to serve processes issued by the Magistrate, which left the clerks more time for regular collections, but I think he must have forgotten that the collection of the taxes extends from October to March only. For the rest of the year the clerks are not collecting taxes, and I think they should be utilized to collect outstanding arrears. I am not satisfied that the ommittee take the requisite amount of interest in their work on this point at all."

The explanation of the Vice-Chairman, Mr. G. S. Khaparde, is as follows:—

"The total demand for the year under report came to Rs. 72,249-7-0. Of this Rs. 52,999-4-9 were actually collected, and Rs. 41-8-0 were remitted on account of death, desertion, poverty, &c., leaving a balance of Rs. 19,208-10-3 as arrears. Out of this Rs. 9,873-2-2 are on account of arrears for the past years, and Rs 9,335-8-1 on account of the year under report. Of this seemingly large outstanding, as usual, the water tax, the tax on trades and professions, and private scavenging tax are mainly responsible. The water tax and the private scavenging tax account for an outstanding of Rs. 14,142-2-9. It need be hardly mentioned that the reason for the above large outstanding is the rigour and hardship of the last famine. To the same cause may be attributed the non-recovery of the other remaining outstandings. It will appear that Rs. 5,665-6-9 were collected more than that of the last year. This was due to the system introduced by Captain Horsbrugh, Deputy Commissioner, by which a separate establishment was entertained to assist the Magistrate deputed to realize the arrears. The collection clerks

* In the Report for 1899 1900 the outstanding balance on the 31st March 1900 was shown as Rs. 51,513-9-0. The difference (Rs. 23-12-6) is due to clerical errors.

were relieved of their additional duties under the Magistrate, and thus they found time to exclusively attend to the collection business of the year. Moreover, the outstanding balance would have been reduced to a greater extent had the collection clerks not been engaged on census work for above two months, which could not have been avoided under the circumstances."

The outstandings in the Amraoti Camp Municipality are also shown to be very large; but they consist chiefly of surplus pound fund receipts which had not been paid over to the municipality before the close of the year. A statement giving full details of the demand, collections, and balances in respect of each municipality is being separately submitted for the Honourable the Resident's information.

Income.

6. The income of the several municipalities from all sources amounted for the year to Rs. 2,71,816-12-2 against Rs. 2,19,773-1-5 for 1899-1900. The net increase, which amounts to Rs. 52,043-10-9, is chiefly due to the following causes, namely:—

(*a*) At Khamgaon the income from "Rents of lands, &c.," rose from Rs. 597-2-0 to Rs. 9,296-12-0. This large increase is due to the question regarding the claims of the municipality to certain sites within its limits having been definitely decided in its favour (*vide* correspondence ending with Berar Secretary's letter No. 3362, dated the 9th October 1899).

(*b*) In the Akola Municipality alone the increase under "Tax on buildings and lands" amounted to Rs. 4,472-10-2.

(*c*) The net increase in the "Tax on professions and trades" amounted to Rs. 7,819-5-0. This was chiefly due to the stimulus given to the trade in grain, whereby large profits were made, and also to the abundant cotton crop harvested in 1900.

(*d*) The "Grants from Government for general purposes" increased by Rs. 5,785-4-9. This was due to the famine, the grants having been made for famine relief.

(*e*) A loan of Rs 5,000 was granted to the Amraoti Camp Municipality.

The main sources of revenue were—

(1) "Municipal rates and taxes," Rs. 1,20,575.

(2) "Municipal property and powers apart from taxation," Rs. 69,646.

(3) "Grants and contributions," Rs. 45,115.

(4) "Miscellaneous," Rs. 22,758.

The incidence of taxation ranged from 15 annas 9 pies in Amraoti Town to 3 annas 6 pies in Shegaon.

Expenditure.

7. The total expenditure incurred during the year by the several municipalities in Berar amounted to Rs. 2,58,820-5-5, or Rs. 23,469-6-8 in excess of the sum spent in the preceding year. This increase is chiefly due to the expenditure on famine relief having risen from Rs. 6,905-4-9 to Rs. 34,209-10-1. The variations under the different details of expenditure are not important except under the head "Water-supply" (Establishment, repairs, &c.), in which there was a decrease of Rs 9,915-7-9. The expenditure on this account in the Akola Municipality fell from Rs. 10,482-3-5 to Rs. 4,572-7-10, and in the Amraoti Town Municipality from Rs. 7,279-15-3 to Rs. 5,831-6-4.

8. With reference to the Honourable the Resident's remark in paragraph 4 of his Resolution on the Report for 1899-1900 regarding the large expenditure on account of conservancy, I beg to note that the question whether any reduction could be effected was referred to the several committees, and from the replies received it appears that in the municipalities of Akola, Akot, Ellichpur City, Ellichpur Civil Station, Basim, and Yeotmal no reduction can be made. The Municipal Committees of Amraoti Camp, Karinja, Shegaon, Khamgaon, and Buldana have replied to the effect that, having regard to the requirements of the areas in the matter of sanitation, a reduction aggregating Rs. 1,508 per annum is all that is feasible, and that arrangements will be made to effect it during the current year.

The total expenditure on famine relief works amounted to Rs. 34,309. No information is given in the reports as to the number of persons relieved within municipal limits. The forms of relief given consisted of grain doles, semi-gratuitous relief, establishment of poor-houses, and, to a less extent, execution of small relief works.

Public works.

9. The largest expenditure incurred on any single public work was Rs. 2,351 spent in excavating channels for the improvement of the water-supply in Amraoti Town.

Gardens.

10. Four public gardens are maintained from municipal funds—one at Akola, one at Ellichpur Civil Station, one at Buldana, and one at Basim. The total income from the sale proceeds of garden produce amounted to Rs. 1,060-5-1 and the expenditure to Rs. 3,012-1-8. The deficit of Rs. 1,951-12-7 was debited to municipal funds.

Section III.—Miscellaneous.

11. Prosecutions for municipal offences increased from 1,825 to 1,944, and the number of persons convicted from 1,727 to 1,913. The amount of fines inflicted fell from Rs. 1,196-13-6 to Rs. 1,123-14-3. The number of prosecutions in each municipality was as follows :—Akola 309, Ellichpur City 271, Ellichpur Civil Station 233, Khamgaon 220, Basim 188, Amraoti Town 185, Yeotmal 168, Akot 121, Buldana 117, Karinja 68, Shegaon 37, and Amraoti Camp 27.

Section IV.—General.

The apparent laxity on the part of this committee in the matter of collecting its outstandings has already been noticed. The Officiating Deputy Commissioner, Captain Morris, trusts that the question of water-supply for this town will soon be on a satisfactory footing. He states that the loan of Rs. 31,000 recently sanctioned will allow of the Rajapett scheme being thoroughly carried out. The Deputy Commissioner has no remarks to offer on the work done by the members or municipal servants.

Amraoti Town.

	Rs.
Opening balance	11,454
Income of the year	52,999
	64,453
Expenditure	51,217
Closing balance	13,236

This municipality depends for its existence almost entirely on the grant from the surplus pound fund. The amount sanctioned is Rs. 8,000, but owing to the famine the income from pounds in the district had shrunk to a low figure; consequently no more than Rs. 1,000 could be allotted. The question of increasing the taxation is now under consideration. The Officiating Deputy Commissioner, Captain Morris, says that he is not in a position to comment on the work done by the members or servants.

Amraoti Camp.

	Rs.
Opening balance	2,785
Income of the year	9,721
	12,506
Expenditure	12,165
Closing balance	341

The committee have invested Rs. 20,000 in Government securities. The accounts of this municipality were in confusion for some time, and the balance on its books did not agree with the balance at its credit in the treasury. A thorough examination has, however, been made, and steps are being taken to put matters right. The Deputy Commissioner trusts that there will be no more confusion. Captain Morris regrets that he can offer no remarks on the working of the members or servants.

Karinja.

	Rs.
Opening balance	40,699
Income of the year	19,705
	60,404
Expenditure	20,820
Closing balance	39,584

Akola.

	Rs.
Opening balance	10,411
Income of the year	49,153
	59,564
Expenditure	42,730
Closing balance	16,834

The liabilities of this municipality on the 1st April 1900 amounted to Rs. 94,500, but were reduced during the year to Rs. 88,200. The Deputy Commissioner, Kumar Shri Harbhamji, brings to notice the good work done throughout the year by the Vice-Chairman, Mr. Mahajani.

Khamgaon.

	Rs.
Opening balance	6,759
Income of the year	27,189
	33,948
Expenditure	27,791
Closing balance	6,157

The Deputy Commissioner points out that the financial condition of this municipality requires looking after; but he hopes that the Chairman, Mr. F. L. Crawford, will be able to prevent the municipality from running into the stage of insolvency. He brings to notice the good work done by Mr. Crawford.

This municipality has no liabilities, but it has no investments either.

Shegaon.

	Rs.
Opening balance	617
Income of the year	9,021
	9,638
Expenditure	8,703
Closing balance	935

The Deputy Commissioner draws attention to the fact that, while the expenditure on conservancy amounted to Rs. 3,679, the sum realized from the scavenging tax, plus conservancy receipts, totalled only Rs. 873-12-0, and he does not think that sufficient endeavour has been made to improve the receipts under that head. The Deputy Commissioner observes that great credit is due to Mr. Rich, the late Chairman, for his excellent management, for although the income is small, he was able to invariably show good results. Mr. Mehta, Vice-Chairman, and Mr. Patki, Secretary, are mentioned as having done good work.

Akot.

	Rs.
Opening balance	12,258
Income of the year	11,990
	24,248
Expenditure	15,226
Closing balance	9,022

The major portion of the expenditure incurred during the year was on conservancy, schools, and famine. Mr. Gabu Singh, Vice-Chairman, is reported to have done good work during the year.

Ellichpur City.

	Rs.
Opening balance	8,368
Income of the year	23,599
	31,967
Expenditure	18,678
Closing balance	13,289

The Deputy Commissioner has no remarks to offer on the working of this municipality, as he has not had the opportunity of seeing it. He joined the Ellichpur district only in March last.

Ellichpur Civil Station.

	Rs.
Opening balance	8,383
Income of the year	17,004
	25,387
Expenditure	18,609
Closing balance	6,778

The Deputy Commissioner is not in a position to remark on the working of this municipality, but he notes that considerable credit is due to Mr. Bapurao Pendse, the Secretary, for his hard work.

The liabilities of this municipality amounted to Rs. 1,700. The report has been written by Major R. P. Colomb, Deputy Commissioner, as Chairman. He speaks highly of the good work done by Mr. S. R. Shembekar, the Secretary. As regards the members, the Chairman says that, as of old, they generally confine themselves to talking and give no help in looking after the municipality. He does not think they will ever take any real interest in their duties.

Buldana.

	Rs.
Opening balance	4,231
Income of the year	9,977
	14,208
Expenditure	7,737
Closing balance	6,471

Basim.

	Rs.
Opening balance	8,020
Income of the year	20,638
	28,658
Expenditure	18,237
Closing balance	10,421

The Deputy Commissioner and Chairman, Mr. F. W. Prideaux, brings to notice the good work done by Mr. Paranspe, Vice-Chairman, and Mr. H. Charles, Secretary.

Yeotmal.

	Rs.
Opening balance	3,145
Income of the year	20,821
	23,966
Expenditure	16,907
Closing balance	7,059

The income of this municipality increased by Rs. 10,096. This is due to a grant having been given for famine relief and the large surplus paid in by the Cotton Market Committee. The Deputy Commissioner, Captain Mauduit, mentions Mr. Mundle, Vice-Chairman, as having done excellent work, and Mr. Sastikar, Secretary, as having rendered valuable assistance.

13. I did not take up office as Commissioner till after the close of the year under report, but the affairs of the different municipalities have since engaged my attention, and I trust that the orders now issued will lead to the recovery of the major portion of the outstandings. With one or two exceptions the chief burden of working the municipalities has fallen on the shoulders of the Deputy Commissioners and their Assistants. Amongst non-official members credit for good work done and assistance rendered is due to Mr. Rich, Shegaon, Mr. Khaparde, Amraoti City, Messrs Mundle and Sastikar, Yeotmal, and Messrs. Pendse and Ganesh Nagesh, Ellichpur Civil Station.

14 The fact that of 6,081 electors only 792 or 13·0 per cent. voted forcibly illustrates the indifference of the people towards municipal affairs.

I have the honour to be,

Sir,

Your most obedient servant,

A. ELLIOTT,

Officiating Commissioner,

Hyderabad Assigned Districts.

APPENDICES.

FORM I.—*Statement showing the constitution of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1901.*

1	2	3	4	5	6								7
					Number of members of Committee.								
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	Remarks.
Amraoti ...	1	Amraoti Town	Berar Municipal Law, 1886.	34,226	...	6	18	24	3	21	1	23	
	2	Amraoti Camp		5,335	...	10	...	10	10	...	6	4	One additional member was appointed.
	3	Karinja ...		16,534	...	11	...	11	3	8	1	10	One vacancy.
Akola ...	4	Akola ...		29,187	...	6	18	24	6	18	...	24	
	5	Khamgaon...		18,313	...	3	8	11	1	10	1	10	One vacancy.
	6	Shegaon ...		14,789	...	3	9	12	1	11	2	10	
	7	Akot ...		18,260	...	3	9	12	1	11	...	12	One additional member was appointed.
Ellichpur ...	8	Ellichpur City		25,989	...	7	10	17	3	14	1	16	Seven vacancies.
	9	Ellichpur Civil Station.		10,411	...	12	...	12	6	6	3	9	
Buldana	10	Buldana ...		4,137	...	12	...	12	8	4	6	6	One additional member was appointed.
Basim	11	Basim ...		13,823	...	5	9	14	6	8	4	10	
Wun	12	Yeotmal ...		10,542	...	14	...	14	6	8	3	11	
Total ...					...	92	81	173	54	119	28	145	

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1901.*

1	2	3	4	5						
				Municipal rates and taxes.						
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Conservancy (including scavenging and latrine rates).	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	11,453 10 6	...	...	9,988 8 0	7,250 0 0	11,143 13 3	5,473 0 0	33,855 5 3
	2	Amraoti Camp ...	2,784 13 8	1,431 7 0	...	...	...	472 3 11	...	1,903 10 11
	3	Karinja ...	40,699 0 5	2,977 8 0	...	4,781 8 0	...	...	3,703 12 0	11,462 12 0
Akola ...	4	Akola ...	10,410 10 10	13,205 7 8	3,015 2 6	8 8 0	...	...	5,772 3 9	22,001 5 11
	5	Khamgaon ...	6,758 9 6	3,583 0 0	964 8 0	...	...	...	1,864 9 0	6,412 1 0
	6	Shegaon ...	616 15 0	2,064 3 0	402 4 0	...	...	...	791 12 0	3,258 3 0
	7	Akot ...	12,258 0 8	...	...	4,355 9 0	...	...	1,430 15 0	5,786 8 0
Ellichpur ...	8	Ellichpur City ...	8,368 6 7	...	950 12 0	9,719 0 0	...	...	2,585 0 0	13,254 12 0
	9	Ellichpur Civil Station.	8,382 14 2	...	115 6 0	6,116 0 0	...	...	1,573 12 0	7,805 2 0
Buldana ...	10	Buldana ...	4,231 6 1	1,692 1 4	326 8 0	...	...	341 9 1	...	2,360 2 5
Basim ...	11	Basim ...	8,020 1 1	...	1,042 12 0	3,970 0 0	...	...	3,414 0 0	8,426 12 0
Wun ...	12	Yeotmal ...	3,145 5 3	2,201 13 0	872 15 6	32 8 0	...	...	941 7 0	4,048 11 6
		Total ...	1,17,129 13 9	27,155 8 0	7,690 4 0	38,971 9 0	7,250 0 0	11,957 10 3	27,550 6 9	1,20,575 6 0
		Total of the previous year.	*1,32,707 11 1*	*20,225 13 8*	*5,647 4 0*	*31,152 4 0*	*4,175 0 0*	*11,604 1 9*	*25,584 12 6*	*98,389 3 11*

FORM NO. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1901*—continued.

Name of district.	Serial No. of Municipality.	Name of Municipality.	6	7						
			Realizations under special Acts.	Revenue derived from municipal property and powers apart from taxation.						
			From pounds.	Rents of lands, houses, serais, dak bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees on vehicles and animals.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	674 4 6	4,370 3 4	...	1,055 0 0	1,052 15 3	161 7 0	5,244 13 0	1,273 8 0
	2	Amraoti Camp ...	739 6 0	308 12 0	110 13 6	...	...	...	105 1 0	...
	3	Karinja ...	321 13 0	1,427 6 0	...	72 1 0	586 1 9	...	1,800 13 4	...
Akola ...	4	Akola ...	492 10 0	1,467 12 9	316 15 1	1,072 0 0	829 6 3	285 6 9	4,616 9 6	...
	5	Khamgaon ...	273 1 0	9,296 12 0	869 14 1	413 0 0	526 4 9	9 10 5	5,132 4 10	...
	6	Shegaon ...	319 12 0	100 3 0	26 8 0	82 0 0	149 7 3	112 4 3	2,739 11 6	...
	7	Akot ...	21 13 0	471 3 3	...	229 14 10	531 8 8	169 9 6	1,474 12 4	..
Ellichpur...	8	Ellichpur City ..	264 5 0	...	...	186 6 0	792 11 9	44 15 9	2,247 6 9	78 0 0
	9	Ellichpur Civil Station.	846 12 0	...	277 13 6	572 13 0	87 3 9	...	3,164 11 1	...
Buldana ...	10	Buldana ...	203 1 0	...	369 5 0	45 0 0	612 6 4	...	645 4 6	...
Basim ...	11	Basim ...	160 2 0	1,216 14 6	803 12 6	282 0 0	450 0 0	...	1,887 0 0	...
Wun ...	12	Yeotmal ...	1,016 0 9	620 0 0	157 0 0	423 0 0	221 14 0	...	1,174 0 0	...
		Total ...	5,833 0 3	19,279 2 10	2,932 1 8	4,433 2 10	5,839 15 9	783 5 8	30,232 7 10	1,351 8 0
		Total of the previous year.	*5,941 14 9*	*7,188 12 11*	*1,212 7 11*	*2,717 8 0*	*6,146 8 0*	*694 14 3*	*34,696 1 8*	*1,687 0 0*

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1901*—continued.

Name of district	Serial No. of Municipality.	Name of Municipality.	7—*contd.*				8			
			Revenue derived from municipal property and powers apart from taxation.				Grants and contributions for general and special purposes.			
			Miscellaneous.	Fines under Municipal and other Acts.	Interest of investments.		Total.	From Government.			From local funds.
					For general purposes.	For medical purposes.		For general purposes.	For educational purposes.	For poor-houses.	For general purposes.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	134 0 0	...	...	13,291 14 7	...	2,135 0 0	...	...
	2	Amraoti Camp ...	36 0 0	21 14 3	...	...	582 8 9	1,000 0 0	...	...	...
	3	Karinja ...	...	148 6 0	698 4 0	...	4,733 0 1	...	966 0 0	...	1,327 8 7
Akola ...	4	Akola ...	407 13 0	167 8 0	...	...	9,163 7 4	...	1,670 0 0	...	2,724 13 5
	5	Khamgaon ...	144 3 0	126 15 0	785 8 8	...	17,304 8 9	1,097 4 9	1,081 0 0	...	...
	6	Shegaon ...	289 12 0	20 8 0	...	104 11 10	3,625 1 10	...	360 0 0	...	...
	7	Akot ...	...	87 11 0	...	...	2,964 11 7	...	1,308 0 0	...	75 0 0
Ellichpur ...	8	Ellichpur City ...	...	73 0 3	...	...	3,422 8 6	...	1,238 8 9	...	...
	9	Ellichpur Civil Station.	75 1 3	104 6 0	...	...	4,282 0 7	3,000 0 0	420 0 0	...	600 0 0
Buldana ...	10	Buldana ...	...	36 6 3	...	...	1,708 6 1	1,800 0 0	571 0 0	...	1,800 0 0
Basim ...	11	Basim ...	25 6 6	161 11 0	...	...	4,826 12 6	...	1,102 0 0	...	2,000 0 0
Wun ...	12	Yeotmal ...	1,103 8 11	41 8 6	...	...	3,740 15 5	...	671 0 0	...	2,438 0 0
		Total ...	2,081 12 8	1,123 14 3	1,483 12 8	104 11 10	69,646 0 0	6,897 4 9	11,522 8 9	...	10,465 6 0
		Total of the previous year.	*425 5 6*	*1,196 13 6*	*1,483 12 8*	*334 6 1*	*57,783 10 6*	*1,112 0 0*	*10,786 8 0*	*50 0 0*	*19,450 0 0*

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1901*—continued.

Name of district.	Serial No. of Municipality.	Name of Municipality.	8—*contd.*				9				
			Grants and contributions for general and special purposes—*contd.*				Miscellaneous.				
			From local funds—*contd.*		From other sources.						
			For educational purposes.	For medical purposes.	For general purposes.	Total.	Sutta tax.	Jaglia and local cess.	Recoveries on account of services rendered to private individuals, &c.	Other items.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town.	...	...	2,625 0 0	4,760 0 0	..	...	24 11 5	432 6 9	457 2 2
	2	Amraoti Camp.	...	...	...	1,000 0 0	...	...	106 11 10	388 10 0	495 5 10
	3	Karinja ...	...	...	600 0 0	2,893 8 7	...	...	...	125 7 0	125 7 0
Akola ...	4	Akola ...	...	...	2,000 0 0	6,394 13 5	485 15 0	...	7,649 2 2	2,326 7 0	10,461 8 2
	5	Khamgaon ...	...	...	...	2,178 4 9	161 11 6	...	...	758 2 3	919 13 9
	6	Shegaon ...	...	...	100 0 0	460 0 0	...	1,254 9 0	...	18 7 0	1,273 0 0
	7	Akot ...	742 0 0	...	1,000 0 0	3,125 0 0	...	...	...	92 2 3	92 2 3
Ellichpur ...	8	Ellichpur City.	...	...	...	1,238 8 9	...	...	...	5,419 4 6	5,419 4 6
	9	Ellichpur Civil Station.	...	...	...	4,020 0 0	...	...	...	...	...
Buldana ...	10	Buldana ...	...	...	...	3,671 0 0	...	...	...	233 15 6	233 15 6
Basim ...	11	Basim ...	486 0 0	...	...	3,588 0 0	...	...	0 13 0	3,052 0 8	3,052 13 8
Wun ...	12	Yeotmal ...	...	...	8,677 8 8	11,786 8 8	...	...	...	227 15 0	227 15 0
		Total ...	1,228 0 0	...	15,002 8 8	45,115 12 2	647 10 6	1,254 9 0	7,781 6 5	13,074 13 11	22,758 7 10
		Total of the previous year.	*945 0 0*	*112 8 0*	*14,500 7 11*	*46,956 7 11*	*163 4 6*	*1,213 4 10*	*478 6 11*	*7,235 2 11*	*9,090 3 2*

FORM No. II.—*Statement showing the income of the Municipalities in the Hyderabad Assigned Districts during the year ending 31st March 1901*—concluded.

Name of district.	Serial No. of municipality.	Name of municipality.	10					11	12	13	14	15
			Extraordinary and debt:									
			Loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
			From Government.	Permanent.	Other.							
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti.	1	Amraoti Town ...	...	...	...	— 39 5 9	— 39 5 9	52,999 4 9	64,452 15 3	0 15 9	1 8 9	
	2	Amraoti Camp ...	5,000 0 0	...	...	...	5,000 0 0	9,720 15 6	12,505 13 2	0 5 8	1 13 2	
	3	Karinja ...	...	30 0 0	...	138 8 0	168 8 0	19,705 0 8	60,404 1 1	0 11 1	1 3 1	
Akola ...	4	Akola ...	...	...	...	639 0 0	639 0 0	49,152 12 10	59,563 7 8	0 12 1	1 10 11	
	5	Khamgaon ...	...	...	...	101 2 4	101 2 4	27,188 15 7	33,947 9 1	0 5 7	1 7 9	
	6	Shegaon ...	...	...	...	85 2 0	85 2 0	9,021 2 10	9,638 1 10	0 3 6	0 9 6	
	7	Akot ...	...	...	...	...	...	11,990 2 10	24,248 3 6	0 5 1	0 10 6	
Ellichpur	8	Ellichpur City ...	...	...	...	...	...	23,599 6 9	31,967 13 4	0 8 2	0 14 6	
	9	Ellichpur Civil Station.	...	...	...	50 0 0	50 0 0	17,033 14 7	25,386 12 9	0 12 0	1 10 1	
Buldana ...	10	Buldana ...	1,700 0 0	...	100 0 0	...	1,800 0 0	9,976 9 0	14,207 15 1	0 9 1	2 6 7	
Basim ...	11	Basim ...	...	...	...	583 11 4	583 11 4	20,638 3 6	28,658 4 7	0 9 9	1 7 1	
Wun ...	12	Yeotmal ...	...	...	...	...	...	20,820 3 4	23,965 8 7	0 6 2	1 15 7	
		Total ...	6,700 0 0	30 0 0	100 0 0	1,558 1 11	8,388 1 11	2,71,816 12 2	3,88,946 9 11	0 9 7	1 5 7	
	*	*Total of previous year.*	...	...	*313 3 6*	*1,298 5 8*	*1,611 9 2*	*2,19,773 1 6*	*3,52,480 12 6*	*0 8 0*	*1 5 6*	

H-296—4—(R.A.F.)

FROM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1901.*

1	2	3	4							5			
			General Administration and Collection Charges.							Public safety.			
Name of district.	Serial number of municipality.	Name of municipality.	General administration (a) (office establishment, inspection, Honorary Magistrates' establishment, &c.)	Collections of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	Survey of lands.	Contribution to Provincial Revenues for cost of local audit.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	1,623 5 6	1,415 13 6	0 4 0	215 10 4	22 0 0	336 0 0	3,613 1 4	180 14 0	2,036 5 0	1 3 0	2,218 6 0
	2	Do. Camp ...	906 8 0	152 13 4	...	54 9 6	...	...	1,113 14 10	...	784 2 0	2 11 0	786 13 0
	3	Karinja	1,559 9 9	247 0 0	...	123 1 11	137 0 0	196 1 4	2,262 13 0	...	951 14 5	...	951 14 5
Akola ...	4	Akola	1,109 9 0	868 11 1	...	190 6 10	22 8 6	672 1 11	2,863 5 4	40 4 0	1,458 6 10	...	1,498 10 10
	5	Khamgaon ...	938 12 10	779 15 4	...	124 15 5	18 11 6	335 15 10	2,198 6 11	...	1,114 9 0	31 1 1	1,145 10 1
	6	Shegaon ...	671 9 3	477 14 6	...	67 2 11	4 10 0	162 4 8	1,383 9 4	...	615 1 5	4 15 0	620 0 5
	7	Akot	739 10 0	316 7 10	...	60 11 8	0 8 0	500 3 2	1,617 8 8	...	555 8 2	3 11 0	559 3 2
Ellichpur...	8	Ellichpur City ...	760 14 9	...	...	...	...	113 5 0	874 3 9	...	...	2 4 0	2 4 0
	9	Do. Civil Station	743 15 10	88 0 0	...	...	45 0 0	70 11 0	947 10 10	...	733 1 0	...	733 1 0
Buldana ...	10	Buldana ...	600 10 3	87 1 6	...	...	7 0 0	73 5 0	768 0 9	...	244 12 6	14 6 0	259 2 6
Basim ...	11	Basim	901 9 6	406 10 0	...	80 3 4	...	249 15 8	1,638 6 6	...	347 9 8	19 12 0	367 5 8
Wun ...	12	Yeotmal ...	372 0 0	282 3 9	...	...	...	142 14 8	797 2 5	...	556 6 0	3 2 6	559 8 6
		Total ...	10,928 2 8	5,122 10 10	0 4 0	916 13 11	257 6 0	2,852 14 3	20,078 3 8	221 2 0	9,397 12 0	83 1 7	9,701 15 7
		Total of previous year.	*11,632 2 3*	*4,996 14 10*	*1,818 15 10*	*740 6 0*	*956 15 7*	*2,164 1 1*	*22,309 7 7*	*128 3 4*	*8,012 11 6*	*83 1 6*	*8,224 0 4*

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1901*—contd.

1	2	3	6											
			Public Health and Convenience.											
Name of district.	Serial number of municipality.	Name of municipality.	Water-supply.		Drainage.		Conservancy (including road clearing and watering and latrines.)	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.
			Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.								
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	...	5,831 6 4	...	1,642 12 5	14,634 11 4	2,402 13 6	292 7 2	1,268 13 5	453 8 11	210 4 11	71 3 7	240 12 0
	2	Do. Camp ...	...	4,691 8 4	...	...	1,838 12 5	...	...	156 0 0	338 15 0	270 5 7	616 14 10	10 0 0
	3	Karinja ...	...	467 0 2	...	...	5,375 5 0	...	98 5 6	...	95 9 0	216 5 0	...	62 0 0
Akola ...	4	Akola ...	...	4,572 7 10	...	462 8 9	9,978 2 10	1,801 4 2	84 11 6	846 1 8	200 14 0	378 5 3	859 9 5	...
	5	Khamgaon ...	...	2,735 4 10	...	596 8 0	6,110 6 2	2,713 9 5	1 6 10	537 2 6	176 2 4	354 4 6	856 8 9	...
	6	Shegaon ...	...	...	...	...	3,679 6 7	619 7 6	23 2 0	19 8 0	295 11 0	174 13 9	1 4 0	9 4 0
	7	Akot	...	2 12 0	...	202 3 3	3,656 4 8	529 0 8	81 5 0	193 6 7	...	158 2 2	...	...
Ellichpur...	8	Ellichpur City ...	...	210 1 6	...	...	7,302 12 11	576 0 6	18 4 3	72 0 0	96 0 0	...	...	...
	9	Do. Civil Station	...	...	...	...	5,387 9 5	159 8 0	8 0 6	102 0 0	233 13 2	...	697 4 11	83 12 0
Buldana ...	10	Buldana... ...	...	444 2 9	...	93 8 0	1,039 6 0	91 3 0	0 2 0	2 3 9	59 13 10	...	1,236 4 8	97 0 0
Basim ...	11	Basim	1,587 15 10	174 7 0	...	200 0 0	4,522 1 3	...	7 6 6	114 11 7	121 12 0	225 8 0	797 7 6	15 8 0
Wun ...	12	Yeotmal	...	800 0 0	...	120 13 6	3,331 6 0	...	75 7 4	23 4 6	353 6 0	312 4 6	100 12 0	...
		Total ...	1,587 15 10	19,929 2 9	...	3,318 5 11	66,946 4 7	8,883 14 9	690 10 7	3,335 4 0	2,425 9 3	2,300 5 8	5,237 5 8	518 4 0
		Total of previous year.	*2,274 9 3*	*29,844 10 6*	*999 12 8*	*2,941 2 2*	*65,520 5 7*	*8,606 6 4*	*895 13 3*	*2,483 12 6*	*2,010 8 9*	*2,472 7 5*	*6,086 11 3*	*492 5 7*

FORM No. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1901*—contd.

1	2	3	6—*contd.*					7				8	9	
			Public Health and Convenience—*contd.*					Public Instruction.				Contributions.	Miscellaneous	
			Public Works.											
Name of district.	Serial number of municipality.	Name of municipality.	Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Actual cost of work done for private individuals.	Other items
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town ...	389 11 4	467 12 3	3,748 10 11	...	31,655 0 1	7,104 13 0	...	300	7,404 13 0	...	5 9 0	2,571 12 3
	2	Do. Camp ...	...	...	881 0 0	...	8,803 8 2	...	600 0 0	...	600 0 0	550 0 0	...	...
	3	Karinja ...	120 0 0	1,031 15 5	877 0 6	...	8,343 8 7	2,859 7 5	...	...	2,859 7 5	50 0 0	...	427 0 0
Akola ...	4	Akola	33 8 3	16 11 5	6,141 7 0	...	25,375 12 1	5,198 11 11	...	120	5,318 11 11	200 0 0	...	823 1 0
	5	Khamgaon... ...	853 0 0	9 2 0	180 13 9	...	15,124 5 1	3,488 0 9	...	180	3,668 0 9	91 5 4	...	2,706 6 10
	6	Shegaon... ...	270 0 0	50 0 0	113 6 10	18 12 0	5,274 11 8	1,040 13 9	...	...	1,040 13 9	50 8 0	...	265 9 2
	7	Akot	...	82 6 9	80 0 1	1 1 6	4,986 10 8	3,783 13 1	...	100	3,883 13 1	51 11 10	12 0 0	179 8 5
Ellichpur...	8	Ellichpur City ...	135 0 0	...	93 2 0	...	8,593 5 2	3,357 2 2	...	...	3,357 2 2	241 0 0	...	...
	9	Do. Civil Station..	334 0 2	681 0 9	1,307 7 8	23 6 0	9,008 14 7	1,294 10 10	...	...	1,294 10 10	...	...	...
Buldana ...	10	Buldana... ...	...	...	621 7 7	...	3,685 3 7	1,733 11 3	...	...	1,733 11 3	...	...	...
Basim ...	11	Basim	300 0 0	39 9 6	241 1 0	...	8,347 8 2	3,347 7 2	...	120	3,467 7 2	131 0 0	...	...
Wun ...	12	Yeotmal... ...	...	393 6 9	1,100 0 0	...	7,110 12 7	1,725 12 10	...	60	1,785 12 10	...	...	...
		Total ...	2,435 3 9	3,272 0 10	15,385 9 4	43 3 6	1,36,309 4 5	34,934 8 2	600 0 0	880	36,414 8 2	1,365 9 2	17 9 0	6,973 5 8
		Total of previous year.	*2,917 10 2*	*2,670 6 7*	*14,745 14 7*	*360 6 6*	*1,45,322 14 7*	*33,591 0 10*	*630 8 0*	*880*	*35,101 8 10*	*1,306 4 1*	*22 12 9*	*893 2 9*

FORM NO. III.—*Statement showing the expenditure of the Municipalities in the Hyderabad Assigned Districts during the year ending the 31st March 1900*—contd.

1	2	3	9—*contd.*			10					11	12	
			Miscellaneous—*contd.*			Extraordinary and debt.							
							Advances.						
Name of district.	Serial number of municipality.	Name of Municipality.	Miscellaneous.	Famine relief.	Total.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti ...	1	Amraoti Town ...	82 9 0	3,618 6 5	6,278 4 8	...	...	...	47 8 3	47 8 3	13,235 13 11	64,452 15 3	
	2	Do. Camp ...	310 3 4	...	310 3 4	...	...	...	...	...	341 5 10	12,505 13 2	
	3	Karinja ...	2,704 1 7	3,048 0 10	6,179 2 5	...	...	...	173 0 0	173 0 0	39,584 3 3	60,404 1 1	
Akola ...	4	Akola ...	227 8 9	...	1,050 9 9	6,300 0 0	...	100 0 0	23 0 0	6,423 2 0	16,833 3 9	59,563 7 8	
	5	Khamgaon ...	300 1 3	2,456 6 0	5,462 14 1	...	...	100 0 0	...	100 0 0	6,156 14 10	33,947 9 1	
	6	Shegaon ...	67 9 9	...	333 2 11	...	...	...	...	...	935 3 9	9,638 1 10	
	7	Akot ...	566 7 11	3,369 5 4	4,127 5 8	...	...	...	...	...	9,021 14 5	24,248 3 6	
Ellichpur...	8	Ellichpur City ...	162 10 7	5,447 5 11	5,610 0 6	...	...	...	...	...	13,289 13 9	31,967 13 4	
	9	Do. Civil Station	164 6 6	6,460 4 9	6,624 11 3	...	...	...	...	...	6,777 12 3	25,386 12 9	
Buldana ...	10	Buldana ...	85 8 9	1,105 10 8	1,191 3 5	...	...	100 0 0	...	100 0 0	6,470 9 7	14,207 15 1	
Basim ...	11	Basim ...	477 5 9	3,686 9 1	4,163 14 10	...	...	...	121 8 2	121 8 2	10,421 2 1	28,658 4 7	
Wun ...	12	Yeotmal ...	1,536 8 1	5,117 9 1	6,654 1 2	...	...	...	...	...	7,058 3 1	23,965 8 7	
		Total ...	6,685 1 3	34,309 10 1	47,985 10 0	6,300 0 0	...	300 2 0	365 0 5	6,965 2 5	1,30,126 4 6	3,88,946 9 11	
		Total of previous year.	*3,728 8 3*	*6,905 4 9*	*11,549 12 6*	*9,982 0 0*	*30*	*305 15 6*	*1,218 15 4*	*11,536 14 10*	*1,17,129 13 9*	*3,52,480 12 6*	

Memorandum of liabilities and claims.

	Rs.
Liabilities—	
Balance of loans ...	95,959
Less balance of sinking funds ...	...
Net balances of loans ...	95,959
Deposits ...	365
Total ...	96,324
Claims—	
Advances recoverable ...	300
Net amount of debt ...	96,024

APPENDIX A TO THE REPORT ON MUNICIPALITIES IN THE HYDERABAD ASSIGNED DISTRICTS FOR THE YEAR 1900-01.

Annual report on the Wadali tank for supplying water to the Amraoti Camp for the year 1900-01.

The Wadali tank is situated in the south-east end of the Wadali village, and is about one mile from Amraoti Camp. The capacity of the tank between the lowest outlet pipe and the weir level 1,58,46,287 cubic feet, and the tank is designed for a population of 2,000 souls at 30 gallons per head per diem of 2½ hours.

This water is supplied to the camp by gravitation through a 6-inch cast-iron main after having passed through filter beds.

Source of supply—From the rain fall on the catchment area of this tank, which is two square miles in extent. Two upper tanks were added during the famine of 1899-1900 to improve the supply.

Management.—The tank is under the control of the Executive Engineer, East Berar Division, with the Head-Quarters Sub-Divisional Officer in direct charge.

Scope of report.—Giving a description of the working and general state of water works during 1900-01.

Rainfall.—The total rainfall from 1st April 1900 to 31st March 1901, as observed at the tank, was 50·16 inches.

The rainfall during the monsoon months was as under:—

June	1·88	inches.
July	6·53	,,
August...	10·10	,,
September	8·58	,,
October...	0·00	,,
	27·09	

The average rainfall on the catchment area of the tank for the last ten years is 29·83 inches, and the past year's rainfall was therefore 0·33 inches above the average.

The first fall of rain was recorded on the 6th June 1900, and was 0·26 inches. The reading on the gauge on that date prior to rainfall was *nil*.

The heaviest rainfall during the year was on the 12th August 1900, and was 2·79, and the depth of water on this day was 9 feet 3 inches.

The highest rise was on the 12th August 1900. The gauge then read 13 feet 2 inches, having risen that day from 8 feet 7 inches.

There were several more rises, of which a few are noted below:—

	Ft.	in.
On the 12th June 1900...	1	0
Do 9th July 1900...	0	4
Do 19th do	1	2
Do 8th August 1900	0	8
Do 11th do	1	5
Do 13th do	1	5
Do 15th do	1	1
Do 21st do	1	10
Do 8th September 1900	1	2
Do 24th do	0	8
Do 30th do	1	9

the gauge reading going up from 5′ 0″ (of which 4′ indicate silt) to 5′ 4″, 5′ 4″ to 6′ 6″, 6′ 6″ to 7′ 2″, 7′ 2″ to 8′ 7″, 8′ 7″ to 13′ 3″, 13′ 3″ to 14′ 8″, 14′ 8″ to 15′ 9″, 15′ 9″ to 17′ 7″, 17′ 7″ to 18′ 9″, 18′ 9″ to 19′ 5″, and 19′ 5″ to 21′ 2″ respectively.

The rains were practically over on 25th September 1900. The tank was dry up to 22nd June 1900.

Income.—The income received during the past three years has been as under:—

Particulars.	1898-99.	1899-1900.	1900-01.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Public water tax	320 10 9	407 5 8	428 8 0	

Number of private water pipe connections.—Appended is a list showing the number of private connections in the Camp of Amraoti Civil Station on the 31st March for the past three years.

Number of private pipe connections.	1898.	1899.	1900.
Total number of connections	58	60	60
Of the above on the 31st March in each year the number of connections in use was	58	60	53

These were no pipe connections cut off during the last three years under report, but water service rates were recovered from parties who were supplied with water.

Cost of maintenance.—The cost of the up-keep of the water works during the year has been as under :—

	Rs.	a.	p.
Establishment	282	4	3
Repairs	459	13	10
Percentage charges of Establishment and Tools and Plant...	87	0	2
	829	2	3

Metre.—An approximate estimate for fixing a metre for supply pipe 150 feet below the filter house at Wadali tank amounting to Rs. 1,700 was submitted for sanction to the Amraoti Camp Municipality by order of the Superintending Engineer, who stated that a metre should certainly be provided; but no funds have been provided for the same. The want of a metre has been most seriously felt during the last three years of drought, as the daily supply could not be controlled nor the wastage detected.

Water supply to the camp.—During the year under report water was supplied to the Amraoti Camp from the tank from 1st of November 1900, when the reading on the gauge was 21 feet.

Annual report on the Kalapani tank for supplying water to the Amraoti City for the year 1900-01.

This consists of a tank at Kalapani situated at a distance of about 2½ miles from the city. The capacity of the tank between the weir level and the lowest outlet is 68,205,841 cubic feet. The tank is designed for a population of 25,000 souls at 20 gallons per head per day. The water is supplied to the city by gravitation through a 9″ diameter main.

Source of water supply—From the rainfall on the catchment area of the tank, which is 4·65 square miles, and is improved by means of drains to lead the water to the tank.

Management.—The water works are under the control of the Executive Engineer, East Berar Division, with the Head-Quarters Sub-Divisional Officer in direct charge.

Scope of report—Giving a description of working and general state of the water works during 1900-01.

Rainfall.—The total rainfall from 1st April 1900 to 31st March 1901, as observed at the tank, was 34·12 inches.

The rainfall during the monsoon months was as under :—

June	1·93
July	8·42
August	12·39
September	8·65
October	*Nil.*
	31·39

The average rainfall on the catchment area of the tank for the last ten years is 31·78 inches; the past year's rainfall was therefore 2·34 inches above the average.

The first fall of rain was recorded on the 6th June 1900, and was ·22 inches.

The heaviest rainfall during the year was on 12th August 1900, and was 4·78 inches.

In the year 1892 the water in the tank spilled over the waste weir. Since then the tank has not filled up to the waste weir level.

The highest rise of water in the tank was on the 13th August 1900. The gauge then read 23′ 3″, having risen that day from 15′ 15″. Feet on gauge, represents the silt which as accumulated.

There were several more rises during the rains, of which a few are noted below :—

(1)	15th August	1″
(2)	24th September	8″
(3)	25th do.	4″
(4)	26th do.	2″
(5)	4th October	2″

and the gauge readings went up from 23′ 3″ to 23′ 4″, 23′ 4″ to 24′, 24′ to 24′ 4″, 24′ 4″ to 24′ 6″, and from 24′ 6″ to 24′ 8″ respectively. The rain practically ceased on 25th September 1900. As there was no water in the tank up to 13th August 1900, the water was supplied to the city by means of pumping operations at Rajapet well from 1st April 1900 to 12th August 1900. From 13th August water was supplied from the tank to the city by gravitation

Income.—The income received during the past three years has been as under :—

Particulars.	1898-1899.			1899-1900.			1900-01.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Public water tax	7,501	8	5	10,753	8	0	10,916	7	3
Private water service rate	90	0	0	4	0	0	227	6	0
	7,591	8	6	10,757	8	0	11,143	13	3

Number of private pipe connections.—Appended is a list showing the number of private connections in the city of Amraoti on the 31st March for the three past years :—

	1898-1899.	1899-1900.	1900-01.
Total number of private connections	448	...	448
Of the above on the 31st March in each year the number of connections in use was	...	...	380

Cost of maintenance.—The cost of the up-keep of water works during the year has been as under :—

	Rs.	a.	p.
Establishment	1,002	12	6
Repairs	521	14	0
Percentage of Establishment, Tools and Plant charges	251	9	0
	1,776	3	6

Water metres.—An estimate for fixing a metre on the supply pipe in the vicinity of the valve house below the Kalapani tank costing Rs. 1,753 was submitted by the Executive Engineer on the 31st July 1896 for sanction.

This was approved and strongly recommended by the Superintending Engineer, but was not sanctioned as the Town Municipality stated they could not spare funds.

The want of a metre has been most seriously felt during the last three years of scarcity of rainfall, as the daily supply could not be well regulated nor the wastage detected.

Annual report on the Akola Water Works for the year 1900-01.

1. *Management.*—The management of the water-supply system, Akola, is in the hands of the Executive Engineer, West Berar Division.

2. *Rainfall.*—The total rain registered during the monsoon months of 1900 was :—

June	...	*Nil* inches; not recorded, no one being available.
July	...	11·69 inches; not recorded up to 8th for above reason.
August	...	18·85 inches.
September	...	4·40 inches.
Total	...	34·94 inches against 8·04 reported for last year.

The full rainfall, though good in 1900, only sufficed to provide water by gravitation to the 21st of April 1901. (The Municipality being unable to provide funds for pumping, water is not being supplied to Akola from the 22nd April 1901.) The average rainfall for Akola for the monsoon months alone from 1891 to 1897, 7 years, being 23·60 inches, that for 1899 and 1900 are therefore a deficit by 25·56 and excess of 1·34 inches respectively. The first fall of rain was recorded on the 8th July 1900, being 0·20 inches. The supply for the year under report begun with pumping, and it was not until October that the water level rose above the gallery sill, thus permitting a supply from infiltration, which was commenced on the 20th of that month. The springs, however, were weak, and the daily discharge averaged only about 25,000 gallons up to the end of the month.

By the beginning of December the discharge increased sufficient to yield a minimum supply of 50,000 gallons per diem, which so continued during January, when it began to fall, continuing to steadily do so until it ceased on the 22nd April 1901.

3. *Private water connections.*—None.

4. *Maintenance.*—The total charges during the year :—

				Rs	a.	p.
Pumping—Driver and establishment Fuel	...	...	...	1,062	6	8
Maintenance—Establishment... Other sub-heads	...	...	...	1,839	14	6
		Total	...	2,902	5	2
Deduct for 8·8 tons fuel at site ...	...	...	...	79	3	2
		Actual expense	...	2,823	2	0

5. *Income.*—There has been no income to the municipality since the commencement of the work.

6. *Machinery.*—Two 6-inch centrifugal pumps at Majode do the pumping, working alternately by months. An Evan's Cornish direct acting pump at Kapsi formerly held as an auxiliary was disconnected early in the year.

7. Statement of fuel and discharge is appended for information.

Details showing monthly charges, discharge of water, fuel, &c., in connection with the Akola water-supply for the year 1900-01.

Month.	Gallons pumped.	Gallons by gravitation.	Cost, including all charges. Pumping at Majode.	Cost, including all charges. Maintenance.	Total cost.	Fuel used.	No. of hours pump worked.	Rainfall.	Remarks.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	cwt.	H. m.	Inches.	
April 1900.	...	...	...	...	...	58	16 15	*Nil.*	Pumping only on 15th, 21st, 24th, 28th, and 30th April 1900.
May ,,	...	...	...	...	..	256	134 20	,,	No pumping.
June ,,	...	...	...	306 13 11	...	34	11 30	,,	Pumped only 1st, 2nd, 3rd, and 5th.
July ,,	...	..	...	87 4 9	...	...	...	11·69	Pumping stopped; said to be 12' of water above pumps.
August ,,	10,82,000	...	...	105 13 4	...	448	205 30	18·85	Resumed pumping from 15th August (very heavy consumption of fuel). Supply from 17th. Lowest supply 28,000 on 17th, and highest supply 90,000 gallons on 19th.
September ,,	21,77,000	...	...	...	...	525	219 30	4·40	Pumping stopped on 31st for want of fuel. Lowest supply 50,000 gallons on 6th; highest 92,000 on 3rd September.
October ,,	5,09,000	2,99,000	...	1,025 8 0	...	152	48 05	*Nil.*	Pumping stopped on 1st and 2nd for want of fuel; resumed on 3rd up to 10th, and again stopped from 11th to end of month by order of Executive Engineer From 20th supply by infiltration. Highest and lowest supplies by pumping 80 000 and 28,300 on 6th and 1st respectively. Highest and lowest by gravitation 71,000 and 16,000 on 20th and 25th respectively, but for 20th pipes were full previously.
November ,,	...	11,34,000	795 4 7	— 200 10 4	...	...	...	,,	No pumping. Supply wholly by infiltration. Highest supply 45,000 gallons on 28th; lowest 28,000 gallons on 2nd.
December ,,	...	10,22,000	169 5 1	145 7 3	...	...	...	,,	No pumping. Supply stopped from 1st December 1900, and valve closed. Supply resumed from 10th December again. Highest supply 66,000 on 12th and lowest 11,000 on 15th; latter due to insufficiency of valve opening.
January 1901.	...	15,36,000	29 5 10	55 3 1	...	...	...	3·42	No pumping. Highest supply 54,000 on 18th and 23rd; lowest 44,000 gallons on 5th and 6th January 1901.
February ,,	...	12,04,000	26 9 3	...	...	...	...	*Nil.*	No pumping. Highest supply 48,000 on 1st; lowest 38,000 on the 26th and 27th February 1901. Discharge beginning to fall rapidly from about middle of the month.
March ,,	...	9,31,000	41 13 11	314 6 6	...	...	...	0·20	No pumping. Highest supply 38,000 on 1st; lowest 25,000 gallons on 24th and 28th March. Discharge continuing to fall rapidly. On 21st April it was 4,900 gallons, and supply therefore shut of since the head was insufficient to enable the street fountains to discharge.
	37,68,000	61,26,000	1,062 6 8	1,839 14 6	2,902 5 2	1,473	635 20	38·56	Cost per 1,000 gallons = $\frac{\text{Rs. a. p.}\ 283\ 2\ 0}{9894{\cdot}000}$ = 54·8 pies = a. p. 4 6·8

B-296—2—[G.C.F.]

Annual report on Buldana Water Works, 1900-01.

General report.—The Buldana water works consist of a small tank at a gorge in the Satrabar nulla about half a mile from Buldana, from which the water is pumped up into a service reservoir, and thence distributed to the town. They are designed for a population of 4,000 souls at 10 gallons per head per day of 24 hours. The capacity of the tank is 37,61,959 cubic feet. But as the water cannot be drawn off below R. L. 88·20, the working capacity may be taken to be 36,00,000 cubic feet The crest of the waste weir is at R. L. 110·00. The drainage area is 410 acres.

2. *Machinery.*—The pumping machinery consists of two Cornish direct acting pumps with 10-inches bore cylinder, 24 inches stroke, 5 inches suction, and delivery pipes worked by two 10-horse power vertical cross tube boilers, all by Joseph Evans and Sons, Wolverhampton. The pumps and boilers are in duplicate, each set being used in alternate months. The rising main from the pump house to the service reservoir is about 4,000 feet in length and 6 inches in diameter.

3. *Water level and rainfalls.*—As stated in previous reports, the supply by pumping was discontinued on the 16th January 1399 on account of the level of the water in the tank having fallen below 88·20. Since then up to the end of the year under review it has not been resumed. The rainfall in 1899-1900 being only 13·33 inches, the lowest ever recorded in Buldana, the water level in the tank steadily sank, until on 16th December 1899 it was at R. L. 76·70, after which no record of water level was kept. At the commencement of the year under review (*i.e.*, on 1st April 1900) the tank was dry. The rainfall during the year (1900-01) as registered at the Meteorological Observatory, Buldana, was as follows :—

1900.	April to May	...	*Nil.*
„	June ...	...	3·52
„	July ...	...	8·43
„	August ...	...	6·66
„	September ...	...	6·89
„	October to December	...	*Nil.*
1901.	January ...	...	1·56
„	February ...	...	*Nil.*
„	March ...	...	1·48
	Total inches	...	28·54

the heaviest rainfall in 24 hours being 2·17 on 10th July 1900. This compares very favourably with the rainfalls of the preceding three years, which were 13·33, 22·77, and 29·78 respectively. The water level was recorded for the first time during the year on 22nd September 1900, when it read 96·02. It reached the maximum on 30th September 1900 with a reading of 97·52, and at the end of the year (*i e.*, on 31st March 1901) was at R. L. 95·35.

4. *Water-supply in 1900-01.*—In the hot weather of 1900 the inhabitants of Buldana had to bring their water from the jhiras sunk in the bed of the Painganga river near the village of Sagwan, about 2 miles from Buldana. Water was distributed here by means of three hand pumps, which were fitted on to these wells about the middle of the monsoon : this supply was discontinued as water was procurable in plenty in wells nearer Buldana, which kept on the supply till the end of the year under review.

5. *Useful work done in the famine of 1900.*—Advantage was taken of the tank being dry to clear it out of silt in June 1900. A draft of famine labourers from the neighbouring famine camp of Deulghat was employed on this work. The total amount of silt taken out was 25,250 cubic feet at an expenditure of Rs. 612, which was debited to 33. Famine.

6. *Population, water rates, &c.*—The population of Buldana according to the census of 1891 is 3,243 souls. There are 51 private house connections, 24 street fountains, and 6 stand pipes. A water rate varying from Re. 1 to Rs. 33 per annum is levied on the valuation of the houses. A tax of Rs. 4 and Rs. 2 per annum is levied on 1 inch and ½ inch private house connections respectively in addition to the water rate. The income derived during the year was Rs. 456-9-1, including Rs. 115 from the sale of the grass within the catchment area.

7. *Expenditure.*—The expenditure during the year was Rs. 1,087-5-7, which included establishment, repairs to buildings, pipes, fittings, &c., and the value of two pumps purchased for the water supply at Sagwan at a cost of Rs. 317-7-0.

Extract from the Proceedings of the Resident at Hyderabad, No. 3833, dated Hyderabad Residency, the 28th October 1901.

READ—

The Report on Municipalities in the Hyderabad Assigned Districts for the year 1900-01.

RESOLUTION.

The Berar Municipalities continued during the year unchanged in number and constitution. At its close the number of elected members of committees was only 81 out of a total of 173. This is due to the exemption of 6 out of the 12 municipalities under section 162, Berar Municipal Law, from the provision requiring that a certain proportion of the members of a committee should be elected. This exception was sanctioned by the Government of India in 1898, and there seems no reason to believe in the possibility of rescinding the exemption. In the remaining 6 municipalities where elections are conducted, the popular apathy may be judged from the fact that only 13 per cent. of the qualified electors voted.

2. The outstanding balances amounted on the 1st of April to the large sum of Rs. 51,537-5-6. The balance to be recovered at the end of the year is Rs. 24,140-8-1. The balance of current demand outstanding amounted to Rs. 41,199-6-9. Amraoti, as usual, proved the most conspicuous failure in collection. The Resident trusts that the Deputy Commissioner will insist on the Finance Committee strictly supervising the working of the collecting clerks. He is glad to note that there was a slight increase in collection, but cannot accept the Vice-Chairman's explanation as satisfactory. The only possible palliation of past apathy is energetic collection in future: without this the financial condition of the municipality will never be anything but unsatisfactory.

The increase of municipal income by Rs. 52,043-10-9 was largely composed of a local increase of Rs. 8,699-10-0 at Khamgaon under the head of "Rents of lands" and a general one under the head of "Tax on professions and trades" due mainly to the brisk trade in grain during the famine and the good cotton crop of 1900. This was almost counterbalanced by an increase in famine expenditure, which rose from Rs. 6,905-4-9 to Rs. 34,309-10-1. The main decrease in expenditure was under the head of Water-supply mainly in Akola and Amraoti. Endeavours were made to decrease the large expenditure on conservancy in accordance with a suggestion made in the Resident's review of the 1899-1900 report, but only a very slight decrease spread over 5 municipalities was found to be feasible. The incidence of taxation varies from 15 annas 9 pies in Amraoti Town to 3 annas 6 pies in Shegaon. The Commissioner's proposals for its better calculation have been received and are under consideration.

The financial condition of the municipalities on the whole is not satisfactory. Amraoti has embarked on a scheme for new water-works at Rajapett, for which a loan of Rs. 31,000 has been taken from Provincial Funds. The difficulty in collection, which is most prominent in connection with the water rate, may be found to diminish if the inhabitants find that they get the water for which they pay. Amraoti Camp shows a largely diminished balance, as the famine seriously affected its income, which was almost entirely derived from pound fund contributions. The debts of Akola have been reduced by Rs. 6,300 in the course of the year, but still reach the large total of Rs. 88,200. Its finances, which formed the subject of a special report, have, with the sanction of the Government of India, been relieved for three years to the extent of Rs. 10,300, and for the four years following to the amount of Rs. 3,150 only. The Commissioner has been asked to direct the municipality to submit for sanction a revised scheme of taxation, which, it is hoped, will, in conjunction with this relief, set its finances on a thoroughly satisfactory basis. This should remove the worst case of unsoundness. The remedies for the other cases are within the power of the municipalities themselves, and consist of careful scrutiny of their

taxable capacities, energy in collection of arrears, and current demands and expenditure strictly proportionate to income.

3. The Resident notices with pleasure the names of the gentlemen, official and non-official, mentioned by Commissioner in paragraphs 12 and 13 of his report for good work done during the year. He trusts that the coming year will show no diminution of energy, but on the contrary increased zeal, on the part of the members of committees, and greater interest among the general public in municipal affairs. His thanks are due to the Commissioner for an eminently concise report in accordance with recent orders of the Government of India, and he would remark that the reduction in size would have been more appreciable had not the reports on Municipal water-works been added as an appendix under the authority of the Government of India, Public Works Department, Circular No. III, dated 14th March 1901.

(By order)

W. HAIG, CAPTAIN,

Secretary for Berar.

REPORT

ON

MUNICIPALITIES

IN THE

HYDERABAD ASSIGNED DISTRICTS

FOR THE YEAR

1901-02.

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No. 940-R. OF 1902.

FROM

A. ELLIOTT, ESQ.,

OFFICIATING COMMISSIONER,

HYDERABAD ASSIGNED DISTRICTS,

To

THE SECRETARY FOR BERAR TO THE

HONOURABLE THE RESIDENT AT HYDERABAD.

Dated Amraoti, the 12th August 1902.

SIR,

I have the honour to submit the Report on the Administration of the Municipalities in Berar for the year 1901-02.

SECTION I.—CONSTITUTION OF MUNICIPALITIES.

2. The number, area, and constitution of the municipalities as reported in the preceding year remained unchanged. The total population of all the municipalities according to the final census tables is 201,982.

3. The actual strength of the twelve municipalities at the close of the year was 179 members, or three less than the sanctioned strength. There was one vacancy each on the Akola, Yeotmal, and Ellichpur Civil Station Committees. Of the 179 members 108 were nominated and 71 elected, and 53 were officials and 126 non-officials. The preponderance of nominated members is due to six municipalities (Amraoti Camp, Karanja, Ellichpur City, Ellichpur Civil Station, Buldana, and Yeotmal) and the Civil Station ward of the Basim Municipality continuing to be excepted from the elective system of representation.

Elections.

4. Elections under sections 31 and 32 of the law were held at Amraoti Town, Akola, Khamgaon, Shegaon, Akot, and Basim for filling up an aggregate of 25 vacancies. Sixty-two candidates are reported to have presented themselves for election against 55 in the preceding year for a similar number of vacancies; but the increase is more nominal than real. In respect of the elections in the Amraoti Town Municipality it is explained that although 21 candidates are shown to have contested for 7 vacancies in respect of 3 wards, only 7 persons actually entered the lists; but each one of them put himself up for all three wards, and they were accordingly accounted as 21. If the same principle is observed in any of the other municipalities, then the actual number who contested for the vacancies must fall far short of that reported.

But municipal elections in Berar have seldom, if ever, excited enthusiasm or incited competition, and the results of the year under report but mark the continued apathy and lack of interest on the part of the electoral bodies. Of the number entitled to vote only 1,184 or 19·0 per cent. took part in the elections, which would appear to be an improvement on the 13 per cent. reported in 1900-01; but I am disposed to ascribe the increase to a method of calculation similar to that adopted in respect of the candidates.

5. The requirements of section 27 of the law were met by all municipalities in that 12 meetings or more were held by each during the year. The average attendance was slightly better with 8·3 per meeting against 7·2 in the preceding year.

Meetings.

Section II.—Revenue and Expenditure.

6. A pleasant feature in the working of the municipalities during the past year is the satisfactory collection of their dues, which has contributed to an appreciable improvement in their financial condition.

The large outstandings of most municipalities—notably that of Amraoti Town—have formed the subject of adverse, and in some cases even severe, criticism; but every month the statements of collections were commented on, and the necessity for making strenuous efforts to collect arrears was impressed on each municipal committee, and the considerable reductions effected in the arrears of previous years are indicative of a desire on their part to remedy a discreditable state of affairs of long standing. On the 1st April 1901 the outstandings of the several municipalities aggregated Rs. 55,499-6-11;* of this amount Rs. 41,209-14-4 or 74·25 per cent. were collected and Rs. 6,223-5-8 remitted, leaving a balance to be recovered at the close of the year of Rs. 8,065-2-11, which distributed among the municipalities works out to the following percentages:—

Amraoti Camp 0·3, Buldana 0·4, Yeotmal 1·1, Akot 1·4, Ellichpur Civil Station 4·3, Basim 5·1, Ellichpur City 7·2, Karanja 7·9, Shegaon 12·1, Akola 17·4, Amraoti Town 19·3, and Khamgaon 23·5.

The percentages would appear to be generally higher than those of the preceding year; but the highest—that of Khamgaon—represents only the sum of Rs. 1,896, followed by Amraoti Town, Rs. 1,556; Akola, Rs. 1,398; and Shegaon, Rs. 978. These outstandings have, however, since been further reduced; and those of Khamgaon and Shegaon are reported to include their claim on the Great Indian Peninsula Railway Company on account of the tax on buildings and lands which is still the subject of correspondence.

The amount remitted is very large compared with the figures of the preceding year, and for this the municipalities of Amraoti Town and Akola are mainly responsible owing to their laxity and dilatoriness in collecting their taxes which made evasion by desertion easily practicable. The amounts remitted included sums which have been irrecoverable for 2 or 3 years.

The demand for the year under report amounted for all municipalities to Rs. 3,05,301-14-2, of which Rs. 2,86,822-1-7 or 93·95 per cent. was collected and Rs. 957 remitted, leaving a balance to be recovered on the 1st April 1902 of Rs. 17,748-12-7. The proportion per cent. of this balance to be recovered by each municipality is as follows:—

Yeotmal 1·2, Ellichpur Civil Station 1·3, Amraoti Camp 2·3, Buldana 2·3, Shegaon 3·2, Basim 4·2, Khamgaon 5·9, Akot 6·6, Karanja 9·0, Akola 9·5, Ellichpur City 16·1, and Amraoti Town 38·4. A good portion of these outstandings has, however, been since recovered, and taking into consideration the large recoveries made of the arrears of previous years, the collection work of municipalities during the year under report may be said to have been on the whole satisfactory. The Ellichpur City Municipal Committee have, however, left a large amount of the tax on trades and professions unrecovered, and the explanation of the Vice-Chairman that the bill collector had no time to collect the same is unsatisfactory. A statement giving full details of the demand, collections, and balances in respect of each municipality is being separately submitted for the Honourable the Resident's information.

7. The income of the several municipalities from all sources amounted to Rs. 3,59,031-15-11 against Rs. 2,71,816-12-2 in 1900-01, giving an increase of Rs. 87,215-3-9; but this amount includes the loan of Rs. 31,000, which the

*Rs. 65,339-14-10 shown in the report of the previous year, but Rs. 10,000 on account of the claim of the Amraoti Camp Municipality in respect of short payment of grant from surplus pound receipts, has been struck out, and the figure for Buldana corrected from Rs. 503-4-9 to Rs. 661-7-10.

Amraoti Town Municipality obtained from Government for the improvement of the water-supply of the town of Amraoti, but subsequently returned. The net increase would, therefore, be more correctly put down at Rs. 56,215-3-9. To this amount the municipalities of Amraoti Town, Khamgaon, Akot, and Shegaon contributed largely in sums of Rs. 21,725, Rs. 13,926, Rs. 10,449, and Rs. 7,887 respectively. The income of each of the municipalities of Karanja, Ellichpur City, Ellichpur Civil Station, and Yeotmal is shown to have been less than that of the previous year.

The abnormal increase in income referred to above may be attributed to the following causes:—

(1) Chiefly to the large recovery of arrears of previous years and a more systematic and prompt collection of the dues for the year under report;

(2) to the absence of any unusual expenditure such as that which devolved on municipalities during the years of stress and famine; and

(3) to the recuperative impetus given to the different sources of revenue by the return of the province to its normal condition.

These reasons are borne out by the large increases under the heads of taxation and by the general improvement in the other classified heads of receipts.

As regards the four municipalities which show a less amount of income as compared with the preceding year, the decrease is explained to be due to the absence of grants from Government and Local Funds, such as those made in connection with famine, which helped to swell the income of 1900-01. On verification I find this to be true, and that, except in the case of Karanja, their incomes, after deducting the grants referred to, really exceed those of the preceding year. But the income of the Ellichpur City and Civil Station and Karanja Municipalities would have been higher if the two former had collected more of their taxes on trades and professions, and the latter of that on vehicles and animals.

The principal sources of income fall under the classified heads (1) "Municipal rates and taxes"; (2) "Revenue derived from municipal property and powers other than taxation"; and (3) "Grants and contributions from Government, Local Funds, and other sources"; and the receipts under each of these heads aggregated Rs. 1,53,157-9-4, Rs. 94,581-13-10, and Rs. 43,616-12-0 respectively against Rs. 1,20,575-6-0, Rs. 69,646, and Rs. 45,115-12-2 in the preceding year.

The incidence of taxation ranged from Rs. 1-5-1 in Amraoti Town to 7 annas 11 pies in Shegaon.

Expenditure.

8. The total expenditure incurred during the year by the several municipalities is shown to have amounted to Rs. 2,52,713-3-3; but this includes for purposes of account the sum of Rs. 31,000 referred to in paragraph 7 of this report. The actual expenditure therefore amounted to Rs. 2,21,713-3-3, or Rs. 37,107-2-2 less than what was spent in 1900-01. The decrease is generally attributed to the absence of any unusual expenditure, as that on famine, which devolved on municipalities in the two preceding years.

The main heads of expenditure are "General administration—Establishments, &c.", "Water-supply," "Conservancy," "Public Works," and "Public Instruction," which absorbed sums of Rs. 11,048-4-0, Rs. 12,502, Rs. 66,976, Rs. 24,221, and Rs. 39,086 respectively against Rs. 10,928, Rs. 21,517, Rs. 66,946, Rs. 21,136, and Rs. 36,414 in the preceding year. Most of the expenditure under "Water-supply" was incurred by the municipalities of Amraoti Town, Akola, Buldana, and Amraoti Camp, which maintain tanks for the supply of water. Under "Conservancy" the Ellichpur City Municipality was the only one to effect any appreciable reduction. The expenditure in Amraoti Town was considerably higher than that of the previous year, while that in the municipalities of Khamgaon, Akot, and Yeotmal shows a tendency to increase. The attention of these municipalities will be drawn to the wishes of the Honourable the Resident for the restriction of expenditure under this head within reasonable limits. Most of the amount under "Public Works" was spent

on repairs to roads, which after their neglect for years, badly needed doing up. Rs. 1,000 each were spent in the Karanja and Yeotmal Municipalities on a survey of the town for the preparation of a map. The other details of expenditure and variations call for no remark.

Public Works.

9. No works of any importance were carried out during the year.

Gardens.

10. The total income from the sale proceeds of garden produce amounted to Rs. 1,904-1-5 and the expenditure to Rs. 3,741-6-11. The deficit of Rs. 1,837-5-6 was debited to Municipal Funds.

Section III.—Miscellaneous.

11. There were 3,102 prosecutions for municipal offences against 1,944 in the preceding year; 3,066 convictions were obtained, and the amount of fines inflicted increased from Rs. 1,123-14-3 to Rs. 2,115-11-9. The general rise is attributed to a more rigorous enforcement of section 34 of the Police Act.

Section IV.—General.

12. To prevent the state of their affairs coming upon any municipal committee as a shock at the end of the year, a monthly review of their condition was instituted and shortcomings at once pointed out with satisfactory results. The condition of each municipality may be briefly stated as follows :—

Amraoti Town.

The opening balance on the 1st April 1901 amounted to Rs. 13,235-13-11, the income of the year to Rs. 74,725-15-5,* and the expenditure to Rs. 50,776-7-8,* leaving a balance on the 31st March 1902 of Rs. 37,184-5-6. The municipality is free from debts; its administration has markedly improved, and the large recovery of arrears is distinctly satisfactory. The incidence of taxation works out at Rs. 1-5-1.

Amracti Camp.

The opening balance amounted to Rs. 341-5-10, the receipts of the year to Rs. 11,034-15-5, and the expenditure to Rs. 9,706-8-10, leaving a balance at the close of the year of Rs. 1,661-12-5. The liabilities of this municipality amount to Rs. 5,000, which represents the loan obtained by it in 1899-1900 for the improvement of the water-supply. Its repayment by instalments becomes due from 1903. During the year under report the municipality paid off in full the balance of a loan previously raised for a similar purpose.

Although there is an improvement in the financial condition of the municipality, the same cannot be said to be satisfactory. It is the poorest municipality in the province. Its incidence of taxation is light, but as almost the entire population is composed of Government servants and their servants, the committee have found it difficult to decide on a suitable and at the same time remunerative form of taxation. They have, however, declared their intention of imposing a tax on "vehicles and animals," and proposals are awaited.

With the grazing dues and sale proceeds of grass restored to it by Government for a period of ten years, and with the prospects of a full grant from the surplus pound fund receipts, as also an increase in revenue by the new tax, the committee are sanguine of a further appreciable improvement in the financial condition of the institution. It may be noted that the amalgamation of this municipality with Amraoti Town is under consideration. The incidence of taxation works out to 10 annas 10 pies.

Karanja.

The opening balance amounted to Rs. 39,584-3-3, the receipts of the year to Rs. 17,819-13-4, and the expenditure to Rs. 17,522-11-8, leaving a balance at the close

* Exclusive of the loan of Rs. 31,000 referred to in paragraph 7.

of the year of Rs. 39,881-4-11. This municipality has invested a sum of Rs. 20,000 in Government securities for a drainage scheme. The incidence of taxation works out to 11 annas 2 pies.

Akola.

The opening balance amounted to Rs. 16,833-3-9, the income of the year to Rs. 53,584-3-4, and the expenditure to Rs. 34,133-8-11, leaving a balance at the close of the year of Rs. 36,283-14-2. The liabilities of the municipality amount to Rs. 88,200, which represents the balance of the loan obtained from Government in connection with its water-works scheme. The repayment of this balance and the generally unsatisfactory financial condition of the municipality formed the subject of correspondence in 1899-1900, and resulted in certain relaxations in the conditions of repayment and in the municipality being afforded other relief.

Although the income of the municipality shows an appreciable increase and the closing balance is large, its financial condition considering its liabilities cannot be regarded as satisfactory. The committee are, however, considering a scheme for further increasing their revenues. The incidence of taxation works out to 12 annas 10 pies.

Khamagaon.

The opening balance amounted to Rs. 28,656-14-10, the income of the year to Rs. 41,115-3-6, and the expenditure to Rs. 24,962-1-2, leaving a balance at the close of the year of Rs. 44,810-1-2. Of the balance at its credit Rs. 22,500 are invested in Government securities. The incidence of taxation works out to 10 annas 2 pies.

Shegaon.

The opening balance amounted to Rs. 935-3-9, the income of the year to Rs. 16,908-4-11, and the expenditure to Rs. 8,821-5-5, leaving a balance at the close of the year of Rs. 9,022-3-3. This municipality is under careful management, and its financial condition has markedly improved. The incidence of taxation works out to 7 annas 11 pies.

Akot.

The opening balance amounted to Rs. 9,021-14-5, the income of the year to Rs. 22,439-11-7, and the expenditure to Rs. 14,027-1-9, leaving a balance at the close of the year of Rs. 17,433-8-3. The incidence of taxation works out to 8 annas.

Ellichpur City.

The opening balance amounted to Rs. 13,289-13-9, the income of the year to Rs. 20,943-15-3, and the expenditure to Rs. 12,567-8-3, leaving a balance at the close of the year of Rs. 21,666-4-9. The incidence of taxation works out to 8 annas 2 pies.

Ellichpur Civil Station.

The opening balance amounted to Rs. 6,777-12-3, the income of the year to Rs. 14,203-10-3, and the expenditure to Rs. 12,702-4-1, leaving a balance at the close of the year of Rs. 8,279-2-5. The incidence of taxation works out to 8 annas 7 pies.

The amalgamation of this municipality with the Ellichpur City is under consideration.

Buldana.

The opening balance amounted to Rs. 6,470-9-7, the income of the year to Rs. 12,497-9-0, and the expenditure to Rs. 8,405-15-5. Mr. Rustomji Faridonji, the Deputy Commissioner and Chairman of the Municipality, writes as follows concerning this municipality :—

> The municipality is indebted to Government to the amount of Rs. 1,700. No budget provision exists to pay off the liability, but I hope to meet the expenditure from the closing balance before the close of the year.
>
> The incidence of taxation during the year was Rs. 1-2-0 per head of population, the highest of all municipalities in Berar. Considering that Buldana is only a small town of 4,137 souls, the people are in my opinion heavily taxed, and I have no doubt that this has retarded the growth of the town. The proportion of rich tradesmen in this town as compared with other municipalities is very small, and the bulk of the taxes is paid by Government servants and the poorer cultivators and labouring classes.

In the absence of any other means of improving the finances, Mr. Rustomji is of opinion that the District Board should contribute towards the up-keep of

this municipality a larger amount than what the precarious surplus pound receipts represent.

Basim. The opening balance amounted to Rs. 10,421-2-1, the income of the year to Rs. 23,821-13-3, and the expenditure to Rs. 16,865 6-6, leaving a balance at the close of the year of Rs. 17,377-8-10. The incidence of taxation works out to 11 annas 4 pies.

Yeotmal. The opening balance amounted to Rs. 7,058-3-1, the income of the year to Rs. 18,937-12 8, and the expenditure to Rs. 11,222-3-7, leaving a balance at the close of the year of Rs. 14,773-12-2. The incidence of taxation works out to 10 annas 9 pies.

From the above it will be seen that the condition of all municipalities, except Amraoti Camp, Buldana, and Akola, is generally satisfactory, and that even in the case of these latter there was an appreciable improvement during the year.

13. Plague broke out in an epidemic form in the Khamgaon Municipality. There were some cases in Shegaon and one at Buldana.

14. All members of the municipal committees are generally reported to have worked well; but I have pleasure in bringing to the Honourable the Resident's notice the names of the following gentlemen, who have taken a prominent part in the management of these local institutions:—

Amraoti Town...	Mr. G. S. Khaparde „ Sadashiv Narayen	} Vice-Chairmen.
Amraoti Camp...	„	J. Moreau, Honorary Secretary.
Karanja ...	„	Dhondu Hari Lalingkar, Tahsildar and Chairman.
Akola ...	„	V. M. Mahajani, Vice-Chairman.
Khamgaon ...	„	F. L. Crawford, Assistant Commissioner and Chairman.
Akot ...	„	P. W. Bhagat, Chairman.
	„	Ghulam Hussain *alias* Hasoobaba, Vice-Chairman,
	„	Gabusing Yeshwantrao, Member.
Ellichpur Civil Station.	„	Ganesh Nagesh, Vice-Chairman.
Basim ...	„	Horatio Charles, Secretary.
Buldana ...	Honorary Captain Morrison, Vice-Chairman.	
Yeotmal ...	„	R. B. Mundle, Vice-Chairman.

I have the honour to be,

Sir,

Your most obedient servant,

A. ELLIOTT,

Officiating Commissioner,

Hyderabad Assigned Districts.

APPENDICES

FORM No. I.—*Statement showing the constitution of the Municipalities in the*

1	2	3	4	5	Number	
Name of District.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(a) Ex-officio.	(b) Nominated.
Amraoti ...	1	Amraoti Town	Berar Municipal Law, 1884.	34,216	...	6
	2	Do. Camp		5,295	...	10
	3	Karanja		16,535	...	12
Akola ...	4	Akola		29,289	...	5
	5	Khamgaon		18,341	...	3
	6	Shegaon		15,057	...	4
	7	Akot		18,252	...	3
Ellichpur ...	8	Ellichpur City		26,082	...	24
	9	Do. Civil Station ...		10,410	...	11
Buldana ...	10	Buldana...		4,137	...	12
Basim ...	11	Basim		13,823	...	5
Wun ...	12	Yeotmal...		10,545	...	13
			Total ...	201,982	...	108

FORM No. II.—*Statement showing the income of the Municipalities in the*

1	2	3	4	5							6
				Municipal rates and taxes.							Realisations under Special Acts.
Name of District.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.	Conservancy (including scavenging and latrine rates).	Total.	From pounds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti...	1	Amraoti Town ...	13,235 13 11	...	...	12,439 14 6	8,250	16,312 6 3	8,184 13 6	45,187 2 3	956 8 0
	2	Do Camp ...	341 5 10	2,091 10 0	...	...	...	1,467 10 3	...	3,559 4 3	737 11 6
	3	Karanja ,,	39,584 3 3	3,643 7 6	...	4,918 8 0	...	...	3,027 10 6	11,589 10 9	419 8 0
Akola ...	4	Akola. ...	16,833 3 9	13,632 0 9	4,034 5 6	...	...	...	5,850 2 0	23,506 8 3	537 1 0
	5	Khamgaon ...	*28,658 14 10	6,625 3 3	1,788 0 0	0 8 0	...	...	3,279 14 0	11,691 9 3	253 0 0
	6	Shegaon ...	935 3 9	4,471 8 0	2,022 8 0	...	...	...	860 10 0	7,354 10 0	320 10 0
	7	Akot	9,021 14 5	...	...	6,920 7 0	...	...	2,368 0 0	9,278 7 0	64 4 0
Ellichpur {	8	Ellichpur City ...	13,289 13 9	...	1,855 8 0	8,835 10 3	...	...	2,606 0 0	13,297 2 3	313 15 0
	9	Do. Civil Station.	6,777 12 3	...	121 0 0	3,959 0 0	...	...	1,494 14 0	5,574 14 0	837 14 0
Buldana ...	10	Buldana ...	6,470 9 7	1,604 1	524 0 0	...	...	2,527 5 6	...	4,655 11 7	215 1 0
Basim ...	11	Basim ...	10,421 2 1	...	1,262 0 0	5,018 0 0	...	...	4,070 8 0	10,350 8 0	180 8 0
Wun ...	12	Yeotmal ...	7,058 3 1	3,319 0 0	2,061 12 6	90 0 0	...	...	1,641 6 0	7,112 2 6	779 14 6
		Total ...	1,52,626 4 6	35,377 3 7	13,667 2 0	42,181 15 9	8,250	20,307 6 0	33,373 14 0	1,53,157 9 4	5,635 15 0
		Total of the previous year.	1,17,129 13 9	27,155 8 0	7,690 4 0	38,971 9 0	7,250	11,957 10 3	27,550 6 9	1,20,575 6 0	5,333 0 3

8												Miscel	
			Grants and contributions for general and special purposes.										
			From Government.		From Local Funds.			From other sources.					
Name of District.	Serial No. of Municipality.	Name of Municipality.	For general purposes.	For educational purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	Total.	Sutta tax.	Jaglia and Local Cess.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti...	1	Amraoti Town ...	1,385 0 0	2,368 0 0	...	...	150	...	...	3,903 0 0	...	...	
	2	Do Camp...	4,950 0 0	...	...	...	...	...	...	4,950 0 0	...	...	
	3	Karanja ,,	...	992 0	...	...	...	300 0 0	...	1,292 0 0	...	...	
Akola ...	4	Akola ,,	...	1,733 0 0	7,000 0 0	...	...	1,500 0 0	50	10,283 0 0	1,206 4 0	...	
	5	Khamgaon ...	1,152 12 0	1,163 0 0	2,000 0 0	...	...	...	...	4,315 12 0	3,617 15 6	...	
	6	Shegaon ...	...	347 0 0	400 0 0	...	...	...	...	747 0 0	...	1,512 7 11	
	7	Akot... ,,	...	1,403 0 0	...	874	...	...	...	2,277 0 0	...	...	
Ellichpur.	8	Ellichpur City ...	...	1,112 0 0	...	...	...	...	...	1,112 0 0	...	...	
	9	Do Civil Station.	...	459 0 0	2,000 0 0	...	...	...	...	2,459 0 0	...	...	
Buldana ...	10	Buldana ...	...	578 0 0	3,345 0 0	...	...	...	...	3,923 0 0	...	...	
Basim ...	11	Basim ...	..	1,163 0 0	3,500 0 0	713	...	...	...	5,376 0 0	...	...	
Wun ...	12	Yeotmal ...	2,603 0 0	...	376 0 0	...	...	...	...	2,979 0 0	...	...	
		Total ...	10,090 12 0	11,318 0 0	18,621 0 0	1,587	150	1,800 0 0	50	43,616 12 0	4,824 3 6	1,512 7 11	
		Total of the previous year.	6,897 4 9	11,522 8 9	10,465 6 0	1,228	...	15,002 8 8	...	45,115 12 2	647 10 6	1,254 9 0	

*This amount includes the sum of Rs. 22,500 invested in Government securities.

Hyderabad Assigned Districts during the year ending 31st March 1902.

6						7
of member of Committee.						
(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) European.	(h) Native.	Remarks.
18	24	2	22	1	23	
...	10	10	...	7	3	
...	12	2	10	1	11	
18	23	4	19	1	22	One vacancy.
9	12	1	11	1	11	
8	12	2	10	2	10	
9	12	2	10	...	12	
...	24	5	19	1	23	
...	11	5	6	3	8	One vacancy.
...	12	8	4	4	8	One additional member was appointed.
9	14	6	8	4	10	
...	13	6	7	3	10	One vacancy.
71	179	53	126	28	151	

Hyderabad Assigned Districts during the year ending 31st March 1902.

7

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, serais, dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees on vehicles and animals.	Miscellaneous.	Fines under Municipal and other Acts.	Interes of investments. For general purposes.	Interes of investments. For medical purposes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,961 4 8	...	1,705 0 0	1,297 14 0	205 7 9	13,196 1 0	1,317 0 0	...	94 10 0	...	...	22,777 5 5
297 8 0	949 10 9	...	...	...	90 0 0	...	...	20 9 0	...	...	1,357 11 9
117 0 0	...	165 0 0	589 7 0	...	2,142 2 8	...	...	123 8 0	698 4 0	...	3,935 5 8
3,137 11 0	879 8 5	788 2 0	975 5 3	310 14 9	5,633 12 6	...	...	203 0 0	...	...	11,418 5 11
4,053 3 3	667 7 3	435 0 0	592 15 6	136 13 6	4,235 8 3	...	95 3 9	342 0 0	785 8 8	...	11,343 13 2
244 8 11	158 8 0	84 0 0	177 15 6	126 15 3	5,961 10 3	...	...	79 8 0	...	104 11 10	6,937 13 9
480 15 0	...	363 7 10	727 14 6	300 3 9	8,623 6 3	...	...	161 6 0	...	...	10,657 5 4
...	...	767 2 0	784 10 0	39 12 0	3,256 14 2	493 0 0	...	479 4 6	...	...	5,825 10 8
...	257 9 9	533 7 0	93 10 9	...	4,240 6 0	...	25 7 3	170 9 6	...	...	5,321 2 3
...	667 10 0	45 0 0	742 0 6	...	833 5 6	...	...	43 5 0	...	...	2,331 5 0
386 2 0	992 11 9	724 0 0	678 5 3	...	1,875 0 0	...	5 0 0	273 5 9	...	...	4,934 8 9
1,358 3 9	184 0 0	264 4 0	261 1 3	...	5,510 4 2	...	139 0 0	124 10 0	...	...	7,841 7 2
15,036 8 7	4,257 1 11	5,874 6 10	6,921 3 6	1,120 3 0	55,588 6 9	1,815 0 0	264 11 0	2,115 11 9	1,483 12 8	104 11 10	94,581 13 10
19,279 2 10	2,932 1 8	4,433 2 10	5,839 15 9	783 5 8	30,232 7 10	1,351 8 0	2,081 12 8	1,123 14 3	1,483 12 8	104 11 10	69,646 0 0

9			10					11	12	13	14
laneous.			Extraordinary and Debt.								
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Loans. From Government.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 5), per head of population.	Incidence of income (column 11) per head of population.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20 13 0	713 7 11	734 4 11	31,000	...	...	1,166 10 10	32,166 10 10	1,05,724 15 5	1,18,960 13 4	1 5 1	3 1 5
64 14 8	239 5 3	304 3 11	...	...	...	106 0 0	106 0 0	11,034 15 5	11,376 5 3	0 10 10	2 1 1
...	205 3 8	205 3 8	...	...	...	478 2 0	478 2 0	17,819 13 4	57,404 0 7	0 11 2	1 1 2
...	5,933 10 2	7,189 14 2	...	...	100 2 0	549 4 0	649 6 0	53,581 3 4	70,417 7 1	0 12 10	1 13 4
...	9,893 2 7	13,511 2 1	...	...	...	...	...	41,115 3 6	69,772 2 4	0 10 2	2 9 3
...	27 11 3	1,540 3 2	...	...	...	8 0 0	8 0 0	16,908 4 11	17,843 8 8	0 7 11	1 2 3
...	162 11 3	162 11 3	...	...	...	...	...	22,439 21 7	31,461 10 0	0 8 0	1 3 8
...	395 3 4	395 3 4	...	...	...	...	...	20,943 15 3	34,233 13 0	0 8 2	0 12 11
...	...	...	...	...	...	10 12 0	10 12 0	14,203 10 3	20,981 6 6	0 8 7	1 5 10
...	1,372 7 5	1,372 7 5	...	...	...	...	...	12,497 9 0	18,968 2 7	1 2 0	3 0 4
82 0 0	2,141 4 3	2,223 4 3	...	25	205 0 0	527 0 3	757 0 3	23,821 13 3	34,242 15 4	0 11 4	1 11 7
...	225 4 6	225 4 6	...	...	...	...	...	18,937 12 8	25,995 15 9	0 10 9	1 12 8
167 11 8	21,359 7 7	27,863 14 8	31,000	25	305 2 0	2,845 13 1	34,175 15 1	3,59,031 15 11	5,11,658 4 5	0 12 1	1 12 6
7,781 6 5	13,074 13 11	22,758 7 10	6,700	30	100 0 0	1,558 1 11	8,388 1 11	2,71,816 12 2	3,88,946 9 11	0 9 7	1 8 7

FORM NO. III.—*Statement showing the expenditure of the Municipalities in the*

1	2	3	4					
			General administration and collection					
Name of District.	Serial No. of Municipality.	Name of Municipality.	General Administration (office establishment, inspection, Honorary Magistrate's establishment, &c.).	Collections of taxes including bonded warehouse (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Contribution to Provincial Revenues for cost of local audit.	Survey of lands.	Refunds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti	1,589 7 10	1,462 12 7	255 13 6	0 13 6	1,417 8 9
	2	Do Camp	804 0 0	180 0 0	60 13 2	...	121 9 2
	3	Karanja	1,537 4 8	301 3 7	135 14 9	1,000 0 0	21 0 0
Akola ...	4	Akola	1,196 7 9	951 9 2	181 8 7	...	133 2 0
	5	Khamgaon	933 2 11	843 1 9	163 3 3	...	..
	6	Shegaon	688 13 4	552 1 1	47 8 3	...	8 0 0
	7	Akot	804 0 0	404 3 1	127 2 1	...	250 8 0
Ellichpur ...	8	Ellichpur City	866 7 6	...	...	...	...
	9	Do Civil Station ...	791 5 9	316 10 3	93 0 9	37 3 7	191 0 0
Buldana ..	10	Buldana	588 14 6	88 3 8	...	...	...
Basim ...	11	Basim	839 2 7	410 6 0	90 9 3	...	69 0 0
Wun ...	12	Yeotmal	378 13 4	493 6 6	...	1,000 0 0	8 10 0
		Total ...	11,048 0 2	6,003 9 8	1,155 9 7	2,038 0 7	2,235 5 2
		Total of the previous year ...	10,928 2 8	5,122 10 10	918 13 11	0 4 0	257 6 0

6								
			Public					
			Water-supply.		Drainage.		Conservancy (including road cleaning and watering and latrines).	
Name of District.	Serial No. of Municipality.	Name of Municipality.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Amraoti ...	1	Amraoti	...	3,699 10 0	1,617 8 8	1,659 10 8	17,002 3 3	
	2	Do Camp	...	800 14 8	...	...	16,423 1 10	
	3	Karanja	...	109 11 6	...	83 6 11	5,385 8 8	
Akola ...	4	Akola	...	4,985 12 6	...	435 11 3	9,551 15 10	
	5	Khamgaon	...	888 1 0	396 9 5	698 10 9	6,957 15 9	
	6	Shegaon	...	...	...	...	3,459 13 8	
	7	Akot	...	1 8 0	...	466 15 10	3,882 2 9	
Ellichpur ...	8	Ellichpur City	...	341 5 7	...	116 10 2	5,338 1 8	
	9	Do Civil Station ...	...	...	...	...	4,885 12 8	
Buldana ...	10	Buldana	...	1,675 0 10	...	143 1 4	942 12 1	
Basim ..	11	Basim	...	...	714 10 5	200 0 0	4,378 5 2	
Wun ...	12	Yeotmal	...	...	23 8 0	86 8 0	3,548 8 0	
		Total ...	...	12,502 0 1	2,752 4 7	3,890 10 11	66,976 5 4	
		Total of the previous year ...	1,587 15 10	19,929 2 9	...	3,318 5 11	66,916 4 7	

			6—*contd.*				
			Public health and convenience—*contd.*				
			Public Works.				
Name of District.	Serial No. of Municipality.	Name of Municipality.	Establishment.	Buildings.	Roads.	Stores.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amraoti ...	1	Amraoti Town	618 7 7	186 6 10	3,478 10 8	...	33,310 10 4
	2	Do Camp	...	...	1,649 13 4	...	5,538 2 10
	3	Karanja	145 0 0	254 0 5	1,373 6 6	8 12 0	8,418 6 1
Akola ...	4	Akola	...	536 2 5	1,379 2 5	...	22,706 10 5
	5	Khamgaon	994 0 0	33 1 1	1,705 12 3	...	16,678 12 4
	6	Shegaon	270 0 0	42 12 6	499 2 4	...	5,169 6 8
	7	Akot	...	168 14 0	1,760 11 11	4 7 0	7,193 15 8
Ellichpur ...	8	Ellichpur City	120 0 0	133 13 3	748 9 10	2 10 0	7,619 2 1
	9	Do Civil Station ...	726 1 8	326 0 3	1,653 14 8	..	8,750 6 5
Buldana ...	10	Buldana	...	...	822 1 7	...	5,173 14 7
Basim ...	11	Basim	184 8 3	...	2,583 11 7	...	10,127 0 4
Wun ...	12	Yeotmal	...	227 4 7	1,593 10 7	...	6,483 15 8
		Total ...	3,058 1 6	1,608 7 4	19,238 11 7	15 13 0	1,37,170 7 5
		Total of the previous year ...	2,435 3 9	3,272 0 10	15,385 9 4	43 3 6	1,36,309 4 5

			9—*contd.*				10		
			Miscellaneous—*contd.*				Extraordinary		
							Investments.		
Name of District.	Serial No. of Municipality.	Name of Municipality.	Other items.	Miscellaneous.	Famine Relief.	Total.	In securities (other than for Sinking Fund).	In Savings Bank.	Payments to Sinking Fund.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.
Amraoti ...	1	Amraoti Town	439 1 11	136·15 6	...	1,442 5 9	...	...	...
	2	Do Camp	...	323 4 6	...	240 3 2	...	...	...
	3	Karanja	...	1,066 5 6	...	1,066 5 6	...	...	...
Akola ...	4	Akola	422 4 5	396 3 2	...	818 7 7	...	...	...
	5	Khamgaon	969 10 11	206 4 6	...	1,175 15 6	...	...	...
	6	Shegaon	413 11 7	71 5 2	...	485 0 9	...	...	...
	7	Akot	180 0 0	37 7 6	...	217 7 6	...	...	...
Ellichpur ...	8	Ellichpur City	373 3 0	113 6 3	...	486 9 3	...	...	...
	9	Do Civil Station ...	222 1 3	5 11 6	...	227 12 9	...	...	...
Buldana ...	10	Buldana	...	36 14 0	...	36 14 0	...	...	...
Basim ...	11	Basim	43 10 11	147 6 5	...	191 1 4	...	...	...
Wun ...	12	Yeotmal	82 10 0	...	...	82 10 0	...	...	...
		Total ...	3,176 6 0	2,441 4 0	...	6,470 13 0	...	...	...
		Total of the previous year ...	6,973 5 8	6,685 1 3	34,309 10 1	47,985 10 0	...	...	...

Hyderabad Assigned Districts during the year ending the 31st March 1902.

charge.		5				
		Public safety.				
Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
378 0 0	5,104 6 11	424 3 9	2,058 13 4	...	0 12 0	2,483 13 1
102 9 5	1,268 15 9	...	750 3 1	...	...	750 3 1
213 13 4	3,209 4 4	...	963 0 0	...	...	963 0 0
195 10 5	2,658 5 11	145 1 0	1,084 15 9	...	...	1,230 0 9
281 0 2	2,220 8 1	...	916 15 6	...	39 5 0	956 4 6
158 14 0	1,450 4 8	...	584 3 0	...	11 4 0	595 7 0
391 11 0	1,977 8 2	...	453 2 0	...	6 14 0	460 0 0
113 5 0	979 12 6	...	...	...	1 10 0	1 10 0
83 5 8	1,512 10 0	...	650 6 3	...	...	650 6 3
73 5 0	750 7 2	...	201 15 6	...	23 2 9	225 2 3
262 5 8	1,721 7 6	...	252 14 7	...	...	252 14 7
150 6 0	2,026 3 10	95 4 4	476 4 0	...	9 6 3	580 14 7
2,399 5 8	24,879 14 10	664 9 1	8,392 13 0	...	92 6 0	9,149 12 1
2,852 14 3	20,078 3 8	221 2 0	9,397 12 0	...	83 1 7	9,701 15 7

convenience.

Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public garden and experimental cultivation.	Registration of births and deaths.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,133 0 3	445 0 5	1,344 15 7	759 9 11	118 8 5	72 0 0	215 7 0
88 12 1	25 0 0	277 11 5	216 13 6	280 15 2	538 0 10	27 0 0
...	122 0 0	342 8 11	104 5 6	359 10 10	57 14 11	72 0 0
1,874 15 7	125 15 0	1,509 8 1	160 1 6	1,032 5 11	1,114 15 11	...
2,877 7 9	133 9 6	552 3 7	100 0 0	393 15 11	947 5 4	...
521 7 8	46 5 6	25 0 0	126 12 0	154 1 0	...	24 0 0
563 1 4	71 3 0	84 0 0	...	190 15 10	...	...
568 7 7	81 8 0	72 0 0	96 0 0	...	...	...
150 9 0	25 10 9	90 8 0	178 0 0	...	655 2 1	58 11 4
32 6 0	31 6 6	20 0 0	77 0 0	...	1,347 5 3	82 13 0
...	136 7 0	793 14 4	54 0 0	348 10 9	732 12 10	...
...	195 9 0	51 13 0	523 4 8	233 13 10	...	...
8,810 8 3	1,439 10 8	5,124 2 11	2,395 6 1	3,113 1 8	5,465 9 2	479 15 4
8,883 14 9	630 10 7	3,335 4 0	2,425 9 3	2,300 5 8	5,237 5 8	518 4 0

7				8	9			
Public Instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
7,426 15 9	...	300 0 0	7,726 15 9	...	...	825 8 4	...	10 12 0
...	600 0 0	...	600 0 0	250 0 0	...	...	...	16 14 8
3,285 7 7	3 6 2	...	3,288 13 9	50 0 0	...	...	...	...
5,761 0 3	...	120 0 0	5,881 0 3	200 0 0	...	...	...	...
3,659 3 6	...	180 0 0	3,839 3 6	91 5 4	...	...	...	...
1,070 10 4	...	...	1,070 0 4	50 8 0	...	...	...	...
4,015 6 11	...	100 0 0	4,115 6 11	62 11 6	...	...	...	...
3,240 6 5	...	...	3,240 6 5	240 0 0	...	...	...	...
1,545 4 8	...	...	1,545 4 8	...	...	...	...	...
2,219 9 5	...	...	2,219 9 5	...	...	...	...	...
3,390 0 6	...	120 0 0	3,510 0 6	126 0 0	...	...	...	...
1,988 7 6	...	60 0 0	2,048 7 6	...	...	...	...	...
37,602 8 10	603 6 2	880 0 0	39,085 15 0	1,070 8 10	...	825 8 4	...	27 10 8
34,934 8 2	600 0 0	880 0 0	36,414 8 2	1,365 9 2	...	...	...	17 9 0

and debt.

Repayment of loans.	Advances.				11	12	Remarks.	
	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.		
Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of liabilities and claims.*	Rs.
31,000	...	...	708 3 10	31,708 3 10	37,184 5 6	1,18,960 13 4		
1,059	...	...	...	1,059 0 0	1,669 12 5	11,376 5 3		
...	30	...	496 14 0	526 14 0	39,881 4 11	57,404 0 7		
...	...	...	639 0 0	639 0 0	36,283 14 2	70,417 7 1	Liabilities—	
...	...	...	...	...	44,810 1 2	69,772 2 4	Balance of loans	94,909
...	...	...	...	...	9,022 3 3	17,813 8 8	Less balance of Sinking Funds...	...
...	...	...	...	...	17,434 8 3	31,161 10 0	Net balance of loans ...	94,909
...	...	...	...	...	21,666 4 9	34,233 13 9	Deposits	2,597
...	...	...	15 12 0	15 12 0	8,279 2 5	20,981 6 6		
...	...	...	...	...	10,562 3 2	18,968 2 7	Total ...	97,497
...	...	200 0 0	736 14 3	936 14 3	17,377 8 10	34,242 15 4		
...	...	...	...	...	14,773 12 2	25,995 15 9		
32,059	30	200 0 0	2,596 12 1	31,885 12 1	2,58,945 1 2	5,11,658 4 5	Claims—	
							Advances recoverable ...	230
6,300	...	200 2 0	365 0 5	6,965 2 5	1,30,126 4 6	3,88,946 9 11	Amount invested in Government securities.	42,500

Appendix A to the Report on Municipalities in the Hyderabad Assigned Districts for the year 1901-02.

Annual Report on the Wadali Tank for supplying water to the Amraoti Camp for the year 1901-02.

The Wadali tank is situated in the south-east end of the Wadali village, and is about one mile from Amraoti Camp. The capacity of the tank between the lowest outlet pipe and the weir level is 15,846,287 c.ft., and the tank is designed for a population of 2,000 souls at 30 gallons per head *per diem* of 24 hours.

The water is supplied to the camp by gravitation through a 6" cast-iron main after having passed through filter beds.

Source of supply.—From rainfall on the catchment area of the tank, which is two miles in extent. Two upper tanks were added during the famine of 1899-1900 to improve the supply.

Management.—The tank is under the control of the Executive Engineer, East Berar Division, with Sub-Engineer Mr. Vinayak Waman Bhople in direct charge.

Rainfall.—The total rainfall from 1st April 1901 to 31st March 1902 as observed at the tank was 23·51 inches. The rainfall during the monsoon months was as under:—

	Inches.
June	2·98
July	3·52
August	14·83
September	2·18
October	0·00
	23·51

The average rainfall on the catchment area of the tank for the last 10 years is 28·67 inches, and the past year's rainfall was therefore 5·16 inches below the average.

Income.—The income received during the past three years has been as under:—

Particulars.	1899-1900.	1900-01.	1901-02.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Public water-rate	407 5 8	428 8 0	1,465 4 4

Number of private water pipe connections.—Appended is a list showing the number of private connections in the Camp of Amraoti Civil Station on the 31st March for the past three years:—

Number of private pipe connections.	1899.	1900.	1901.
Total number of connections	60	60	58
Of the above on the 31st March in each year the number of connections in use was	60	53	53

There were no pipe connections cut off during the last three years under report, but water service rates were recovered from parties who were supplied with water.

Cost of maintenance.—The cost for the up-keep of the water-works during the year has been as under:—

	Rs. a. p.
Establishment	557 13 3
Repairs	334 11 9
Percentage of establishment and tools and plant ...	96 12 2
Total ...	989 5 2

Metre.—An approximate estimate for fixing a metre to supply pipe 150 feet below the filter house at Wadali tank amounting to Rs. 1,700 was submitted for sanction to the Amraoti Camp Municipality by order of the Superintending Engineer, who stated that a metre should certainly be provided, but no funds have been provided for the same. The want of a metre has

been most seriously felt during the last four years, as the daily supply could not be controlled, nor the wastage detected.

Water supply to the Camp.—During the year under report there was sufficient supply of water in the tank for the requirements of the Amraoti Camp.

Annual Report on the Kalapani Tank for supplying water to the Amraoti City for the year 1901-02.

This consists of a tank at Kalapani situated at a distance of about 2½ miles from the City. The capacity of the tank between the weir level and the lowest outlet is 68,205,841 c. ft. The tank is designed for a population of 25,000 souls at 20 gallons per head per day. The water is supplied to the City by gravitation through a 9″ diameter main.

Source of water-supply.—From the rainfall on the catchment area of the tank, which is 4·65 square miles, and is improved by means of catch-water drains to lead the water to the tank.

Management.—The water-works are under the control of the Executive Engineer, East Berar Division, with Sub-Engineer Mr. Vinayak Wamon Bhople in direct charge.

Rainfall.—The total rainfall from 1st April 1901 to 31st March 1902 as observed at the tank was 27·99 inches.

The rainfall during the monsoon months was as under:—

	Inches.
June	5·09
July	3·35
August	16·37
September	2·86
October	0·32
	27·99

The average rainfall on the catchment area of the tank for the last 10 years is 29·41 inches; the past year's rainfall was therefore 1·42 inches below the average.

Income.—The income received during the past three years has been as under:—

Particulars.	1899-1900.	1900-01.	1901-02.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Public water tax	10,753 8 0	10,916 7 3	15,391 1 0
Private water tax	4 0 0	227 6 0	921 5 3
	10,757 8 0	11,143 13 3	16,312 6 3

Number of private pipe connections.—Appended is a list showing the number of private connections in the City of Amraoti on the 31st March for the three past years:—

Particulars.	1899-1900.	1900-01.	1901-02.
Total number of private connections	...	448	474
Of the above on the 31st March in each year the number of connections in use was	...	380	464

Cost of maintenance.—The cost of the up-keep of the water-works during the year has been as under:—

	Rs. a. p.
Establishment	1,063 13 0
Repairs...	817 0 11
Percentage of establishment and tools and plant charges...	310 5 4
Total ...	2,191 3 3

Water metre.—An estimate for fixing a metre on the supply pipe in the vicinity of the value house below the Kalapani tank costing Rs. 1,753 was submitted by the Executive Engineer on the 31st July 1896 for sanction.

This was approved of and strongly recommended by the Superintending Engineer, but was not sanctioned as the Town Municipality stated they could not spare funds.

The want of a metre has been most seriously felt during the last four years, without which the daily supply of water could not be well regulated nor the wastage detected.

This year there was sufficient supply of water in the tank for the requirements of the City.

Annual Report on the Akola Water-works for the year ending 31st March 1902.

Description.

The source of water-supply to Akola consists of lengths of infiltration galleries, respectively 500 feet, 50 feet, and 1,400 feet long, converging into a well 10 feet diameter and 50 feet deep having a powerful spring. At the end of the 1,400 feet infiltration gallery is the upper valve house at which the overflow of the well is regulated by means of a valve into the masonry covered duct. This duct has a length of 3,875 feet with a fall of 1 in 2,200 terminated by the lower valve house, from which begins the 13″ main pipe to Akola ending 225 feet beyond the metre house, having a total length of 8 miles 460 feet and a total fall of 79·00 feet. The distribution pipes practically begin here.

Water-supply.

On 1st April 1901 the water level in the well stood at 988·92, and remained constant at this level as far back as from January 1901 to the 21st April, on which date, due to the daily discharge only yielding 4,900 gallons, the supply was cut off as practically useless. For want of funds from the Municipality there was no supply in May but on the 3rd June 1901 pumping was resorted to, the water level in well having during the stoppage increased by only 0·12 feet, which was indicative of a total loss of power in the springs. Pumping was continued from the 3rd June 1901 up to the 21st August 1901, or 80 days only after an aggregate rainfall of 18·25 inches up to this date, a very heavy fall of 3·11 inches on the 19th August having suddenly raised the water level in the well 983·75 at 6 A.M. to 983·95 at 9 A.M. and 989·04 at 6 P.M. on the 22nd August. From this date to the end of the year under report water was regularly supplied by gravitation alone. The highest discharge was in the month of October 1901, being 4,476,000 gallons for the month, giving over 1,44,000 gallons average per day. In February the water level in well fell from 989·45 to 989·21, or a fall of ·24 feet in one month; but in March the level was more constant, falling from 939·21 to only 989·20, or 0·01 feet in one month.

The total water supplied by gravitation during eight months was 23,075,400 gallons, the highest average being 150,000 gallons per day and lowest average 66,000 gallons. By pumping there was 3,891,800 gallons supplied in 80 days, or an average daily of nearly 49,000 gallons.

Population.

The population of Akola according to the census taken in 1901 stands at 29,289.

Annual Report on Buldana Water-works for the year 1901-02.

The water-works at Buldana, which is the head-quarters of Buldana district, consists of a small tank in a jungle about half a mile from the town with a drainage area of 410 acres.

The water is pumped to an average height of 110 feet into a service reservoir through a 6″ main about 4,000 feet in length. The pumping machinery consists of two direct acting pumps with 10″ bore cylinders, 24″ stroke, and 6″ suction worked by two 19 horse-power vertical boilers by J. Evans and Sons. The duplicate pumps and boilers are worked alternately.

2. The principal catchwater drain was cleared and repaired during the year with considerable increase of inflow of water into the tank. There was some leakage where the earthen bund joined on the masonry waste weir during early part of the rains, but it was repaired in time. One extra safety valve was fixed to each of the boilers.

3. The rainfall during the year was much above the average, which is 33 inches, the actual rainfall being 40 69 inches. The water from the tank overflowed the waste weir for a little over 2 months.

4. The pumping, which was discontinued on the 16th January 1899 on account of low level of water in tank, was not resumed till the 24th April 1901, and continued throughout the year under report. In the hot weather during April and May the wells in the town have a very scanty supply, and thus issue of tank water during April, which was reserved during the cold weather, was very much appreciated by the inhabitants.

5. About 25,000 gallons are supplied daily to a population of 4,137 inhabitants through 52 private house connections and 30 public standposts. This gives 6 gallons of water per head of population, and is considered sufficient for the wants of the people.

6. A water rate is levied according to the valuation of houses, and a tax is imposed on private house connections. The income derived during the year was Rs. 2,527, and the total expenditure on pumping, maintenance, and repairs was Rs. 3,293, which gives 6 annas 3 pies per every 1,000 gallons of water supplied by pumping.

Extract from the Proceedings of the Resident at Hyderabad, No. 3613, dated Hyderabad Residency, the 14th November 1902.

READ—

The Report on Municipalities in the Hyderabad Assigned Districts for the year 1901-02.

RESOLUTION.

The report which is due in this office on the 15th August was received on the 14th. It is, with two slight exceptions, in accordance with the orders of the Government of India. In the first place it slightly exceeds 5 pages of print, and, secondly, the water-works report, Appendix A, though reduced from 6 pages to 3, is not quite in proper form. What the Government of India by its orders conveyed in Home Department letter No. 50, dated the 15th March 1902, required was a succinct account of the broad general features of the working of the water-supply schemes including a notice of the average daily supply per head of population and of the sufficiency of the supply. These latter points are indeed touched on in the reports for the year under review, except in the case of the Akola water-works, and this omission should be noted and corrected in future. The report generally, however, needs further condensation to bring it into exact accordance with the orders of the Government of India.

2. There was no change during the year under report in the number and constitution of the municipalities. The number of elected candidates was 71 only or 10 less than last year. Nineteen per cent. of the electors came forward to vote as against 13 per cent. last year. The Commissioner ascribes this to a change in the method of calculation, but even taking the figures as they stand it is clear that the vast majority of the electors are completely apathetic.

3. It has often been necessary for the Resident in his review of the Municipal Report to comment adversely on the slackness of municipalities in collecting their arrears. Special attention has, however, been devoted to this, and 74·25 per cent. of the outstandings amounting to Rs. 41,209-14-4 have been collected. Amraoti Town, where collections have been so conspicuously bad of late years, has now only Rs. 1,556 outstanding.

Of the present year's demand only 6·05 remained outstanding, but 38·4 per cent. of this amount is in Amraoti Town. Continued attention to collection is still very necessary, in this municipality at any rate.

4. The increase in municipal income is another very satisfactory feature, the main causes being the better collections, the absence of extraordinary expenditure, and generally the improved condition of the province.

Karanja, Ellichpur City, Ellichpur Civil Station and Yeotmal show decreased revenue, but in all cases except Karanja the income for the year under review would have exceeded that of the preceding year if grants from Government and local funds, such as those made in connection with famine and absent in the year under review, were deducted from the latter. In Karanja failure to collect the tax on vehicles and animals largely accounts for the deficiency.

The actual decrease in expenditure amounted to Rs. 37,107-2-2, due to the absence of unusual expenditure. Most of the expenditure on water-supply was in Amraoti Town, Akola, Buldana, and Amraoti Camp. Akola was able to return the Rs. 31,000 borrowed from India for the Rajipett scheme. Ellichpur Civil Station Municipality alone effected any great reduction under the head of conservancy during the year, while Amraoti Town showed a considerable increase. The Resident trusts that the Commissioner will pay particular attention to expenditure under this head in Amraoti Town and see that steps are taken to reduce it.

5. To turn to the financial position of individual municipalities, Amraoti Camp is held by the Commissioner to be in an unsatisfactory condition, but the full grant from the surplus pound receipts with the income from grazing dues

and grass restored by Government for 10 years and the new taxes which are under consideration should enable it to reach a good financial position. Its liabilities only amount to Rs. 5,000, representing the amount due on the 1899-1900 loan for the water-supply.

Akola too, with liabilities of Rs. 88,200, is not in a good position. The conditions of repayment of the loan to Government have been relaxed and in the year under review the income has increased and the closing balance is large. The town is a large and flourishing one, and the committee should be able to devise means of taxation which will increase their revenues and eventually put them on a satisfactory basis. Buldana, a small and poor municipality, has the comparatively high incidence of taxation of Rs. 1-2-0 per head. The suggestion of the Deputy Commissioner, Mr. Rustomji Faridonji, that the District Board might contribute to the municipality a larger sum than the precarious pound receipts represent, does not seem unreasonable.

There is little to remark about the state of the remaining municipalities.

6. The Resident notices with pleasure the names of the gentlemen who have been named by the Commissioner as showing zeal and energy in municipal affairs, and also tenders his best thanks to the Commissioner for a careful report.

(By order)

W. HAIG, MAJOR,

Secretary for Berar.

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